

# An Garda Síochána

Oifig Saoráil Faisnéise  
An Garda Síochána  
Teach áth Luimnigh  
Lárionad Gnó Udáras Forbartha Tionscail  
Baile Sheáin  
An Uaimh  
Contae na Mí  
C15 DR90



Freedom of Information Office  
An Garda Síochána  
Athlumney House  
IDA Business Park  
Johnstown  
Navan  
Co Meath  
C15 DR90

Teileafón/Tel: (046) 9036350

Láithreán Gréasain/Website: [www.garda.ie](http://www.garda.ie)

Bí linn/Join us  

Ríomh-phoist/Email: [foi@garda.ie](mailto:foi@garda.ie)

Mr. Gavin Sheridan,  
[gavinsblog@gmail.com](mailto:gavinsblog@gmail.com)

## Re: Freedom of Information Request FOI-000051-2016 Partially Granted

Dear Mr. Sheridan,

I refer to the appeal which you made under the Freedom of Information Act 2014 (FOI Act) dated 28<sup>th</sup> April 2016 and received on the 29<sup>th</sup> April 2016. This letter only refers to your request for the following audit:

- ***“Audit Mayo Division”***
- ***“Review Audit Mayo”***

A Chief Superintendent, who is a more senior member of staff of this Organisation, has conducted an Internal Review of your Freedom of Information request. His decision, on review, is an entirely new and separate decision on your request and is explained as such below.

Your request is shown below:

*Under the FOI Act I wish to receive copies of the following records:*

*1) The following 2014 audit reports:*

*Audit of NBCI*  
*Expenditure review 2013 Vehicle Maintenance Contract*  
*Expenditure review 2014 Go Safe Camera Contract*  
***Audit Mayo Division***  
***Review Audit Mayo***

*2) The following 2013 audit reports*

*Audit of procurement*  
*Audit of the Serious Crime Review Team following Allegations of Financial Irregularities.*  
*Audit of the Offices of the Regional Assistant Commissioners*

3) *The following 2012 audit reports*  
*Audit of Compensation Claims*  
*Audit of Controls in the Fixed Charge Penalty Office*  
*Audit of Tranman System*  
*Review of CCTV systems*

**1. Findings, particulars and reasons for decision.**

In arriving at his decision the Internal Reviewer had regard to the original request, the records which were located as part of that request and the appeal which you submitted in this regard.

**Part 1(n) of Schedule 1**

The Internal Reviewer has noted that Part 1(n) of Schedule 1 of the FOI Act states that An Garda Síochána is listed as a partially included agency “*insofar as it relates to administrative records relating to human resources, or finance, or procurement matters*”. Therefore the only Garda records falling within the scope of the provisions of the FOI Act are administrative records relating to human resources, finance or procurement. Therefore, specific records which relate to Garda operational matters, as contained in the relevant Schedule of Records for each Audit report, are not considered an administrative record.

An Garda Síochána have specific functions under section 7 of the Garda Síochána Act 2005 and hold a unique position within Irish Society. Under section 7 of the Garda Síochána Act 2005 the primary function of An Garda Síochána is to provide policing and security services for the State. This is a unique function attributed to An Garda Síochána with the objective of:

- (a) preserving peace and public order,
- (b) protecting life and property,
- (c) vindicating the human rights of each individual,
- (d) protecting the security of the State,
- (e) preventing crime,
- (f) bringing criminals to justice, including by detecting and investigating crime, and
- (g) regulating and controlling road traffic and improving road safety.

The Auditing of the functions that are carried out in the process of applying the above mention objectives and primary function using numerous pieces of legislation does not meet the threshold of an Administrative Record. The Audit of operational activities, application of legislation, investigations and oversight processes is not in itself an administrative record for the purposes of Human Resources, Finance or Procurement as set out at Part 1(n) of Schedule 1 of the FOI Act.

These Audits examine operational policing activities and reviews operational records and the audits compilation of events in a single auditing document and is not in any way related to administrative functions as set out in the FOI Act for An Garda Síochána as a partially included public body. An Administrative Record is considered to be a document which is referenced/used when a decision is being made with regards to human resources, finance or procurement. A record to support a decision made by An Garda Síochána with regard to human resources, finance or procurement, would appear to be a quintessential administrative record. These Audits do not support that process.



## **Section 32 – Law enforcement and public safety**

In addition to the above, sections 32(i), 32(ii), 32(iii) and 32(ix) (Law enforcement and public safety) is applicable to the documents. The Internal Reviewer has reviewed the records and considered the matter afresh and decided that the release of certain records could prejudice or impair the investigation of offences by An Garda Síochána in accordance with section 32 of the FOI Act (as shown below). The functions of An Garda Síochána are, in the main, directed towards the prevention, detection and investigation of criminal activities and as such the information contained within an Audit report will refer to internal operational systems in place to carry out those functions. It is therefore not in the public interest to impair or prejudice Garda functions by releasing information under the FOI Act which could reasonably be expected to harm an investigation, put at risk the public safety or be detrimental to the investigative process. For example it is reasonable to expect that the persons/company supplying certain operational related services to An Garda Síochána receive due consideration for their safety and are not unnecessarily placed in situations where they could be subjected to harm in any way. There are certain circumstances when assistance is provided to An Garda Síochána relating to investigations where vehicles are towed and stored by private companies. It is reasonable to expect that the identification of the private individuals who provide a service in such circumstances could be subjected to intimidation or other harmful methods in an attempt to negatively impact a criminal investigation. Similarly the vehicles towed must not be interfered or tampered with to ensure the investigative process, enforcement of law or lawful methods to protect public safety are not impaired or prejudiced.

As a result of these genuine and reasonable concerns the release of certain records are excluded under section 32 of the FOI Act.

## **Section 32 – Law enforcement and public safety**

*32.(1) A head may refuse to grant an FOI request if access to the record concerned could, in the opinion of the head, reasonably be expected to—*

*(a) prejudice or impair -*

- (i) the prevention, detection or investigation of offences, the apprehension or prosecution of offenders or the effectiveness of lawful methods, systems, plans or procedures employed for the purposes of the matters aforesaid,*
- (ii) the enforcement of, compliance with or administration of any law,*
- (iii) lawful methods, systems, plans or procedures for ensuring the safety of the public and the safety or security of persons and property,*
- (ix) the security of a building or other structure or a vehicle, ship, boat or aircraft, or*

## **2. Right of appeal**

You may appeal this decision by writing to the Information Commissioner at 18 Lower Leeson Street, Dublin 2. There is a fee of €50 (€15 for medical card holder) for such appeals, other than appeals against a decision to impose a fee.

If you wish to appeal, you must usually do so not later than 6 months from the date of this notification. Should you write to the Information Commissioner making an appeal, please refer to this letter.

Please be advised that An Garda Síochána replies under Freedom of Information may be released in to the public domain via our website at [www.garda.ie](http://www.garda.ie).

Personal details in respect of your request have, where applicable, been removed to protect confidentiality.

Should you have any questions or concerns regarding the above, please contact me by telephone at (046) 9036350.

Yours sincerely,

 **SUPERINTENDENT**  
**HELEN DEELY**  
**FREEDOM OF INFORMATION OFFICER.**

 **MAY 2016**

**File Re: FOI-00051-2016**

| <b>Page No</b> | <b>Description of document</b> | <b>Deletions</b>                          | <b>Relevant Section of FOI Acts</b>                                       | <b>Reason for decision</b>                             | <b>Decision Maker's decision</b> |
|----------------|--------------------------------|---|---|--|----------------------------------|
| 1              | Audit of Mayo Division         | Nil                                       | N/A   | Granted  | Grant                            |
| 2              | Audit of Mayo Division         | 2   | Part(1)(n)Schedule (1)<br>& Section 32(i), 32(ii),<br>32(iii) and 32(ix)  | Outside the Scope<br>Law Enforcement and public safety | Refuse                           |
| 3 - 10.        | Audit of Mayo Division         | All Pages                                 | Part(1)(n)Schedule (1)<br>& Section 32(i), 32(ii),<br>32(iiii) and 32(ix) | Outside the Scope<br>Law Enforcement and public safety | Refuse                           |
| 11             | Audit of Mayo Division         | 3   | Section 32(i), 32(ii),<br>32(iiii) and 32(ix)                             | Law enforcement and public safety                      | Part Grant                       |
| 12 - 14.       | Audit of Mayo Division         | All Pages                                 | Part(1)(n)Schedule (1)<br>& Section 32(i), 32(ii),<br>32(iiii) and 32(ix) | Outside the Scope<br>Law Enforcement and public safety | Refuse                           |
| 15             | Audit of Mayo Division         | 1   | Part(1)(n)Schedule (1)<br>& Section 32(i), 32(ii),<br>32(iiii) and 32(ix) | Outside the Scope<br>Law Enforcement and public safety | Part Grant                       |
| 16             | Audit of Mayo Division         | 1   | Part(1)(n)Schedule (1)<br>& Section 32(i), 32(ii),<br>32(iiii) and 32(ix) | Outside the Scope<br>Law Enforcement and public safety | Part Grant                       |
| 17 - 26.       | Audit of Mayo Division         | All Pages                                 | Part(1)(n)Schedule (1)<br>& Section 32(i), 32(ii),<br>32(iiii) and 32(ix) | Outside the Scope<br>Law Enforcement and public safety | Refuse                           |
|                |                                |   |   |  |                                  |
|                |                                |   |   |  |                                  |
|                |                                | Total number of pages                     |   |  | 26                               |
|                |                                | Total number of pages for full release    |   |  | 1                                |
|                |                                | Total number of pages for partial release |   |  | 4                                |
|                |                                | Total number of pages being withheld      |   |  | 21                               |

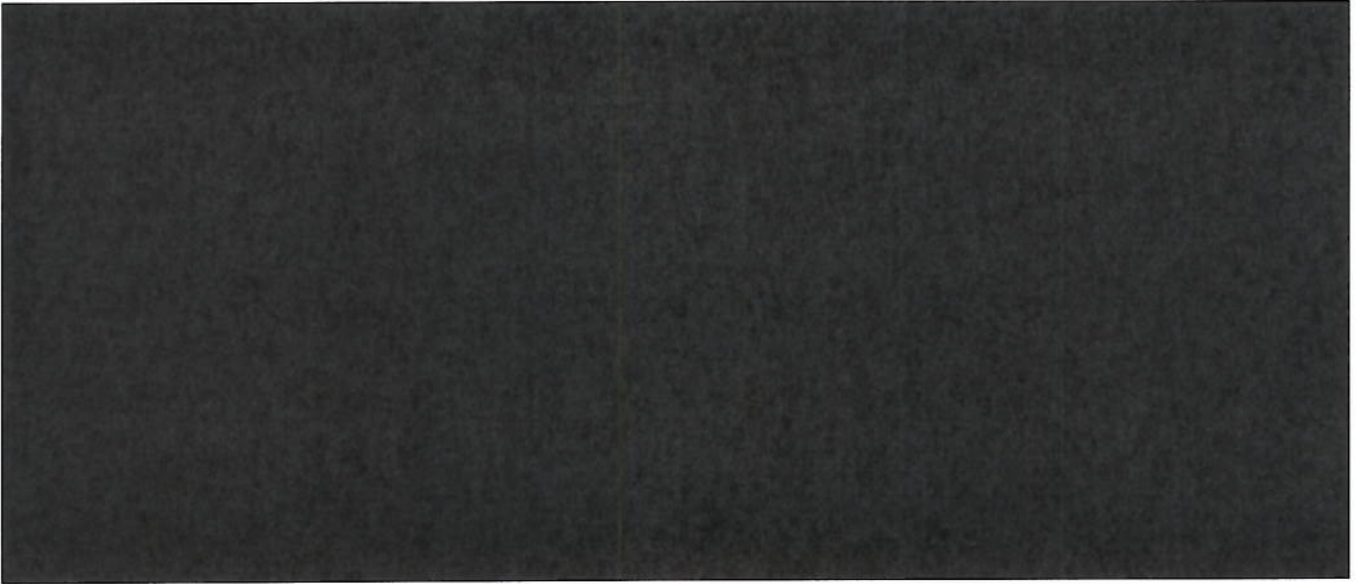
# AUDIT REPORT



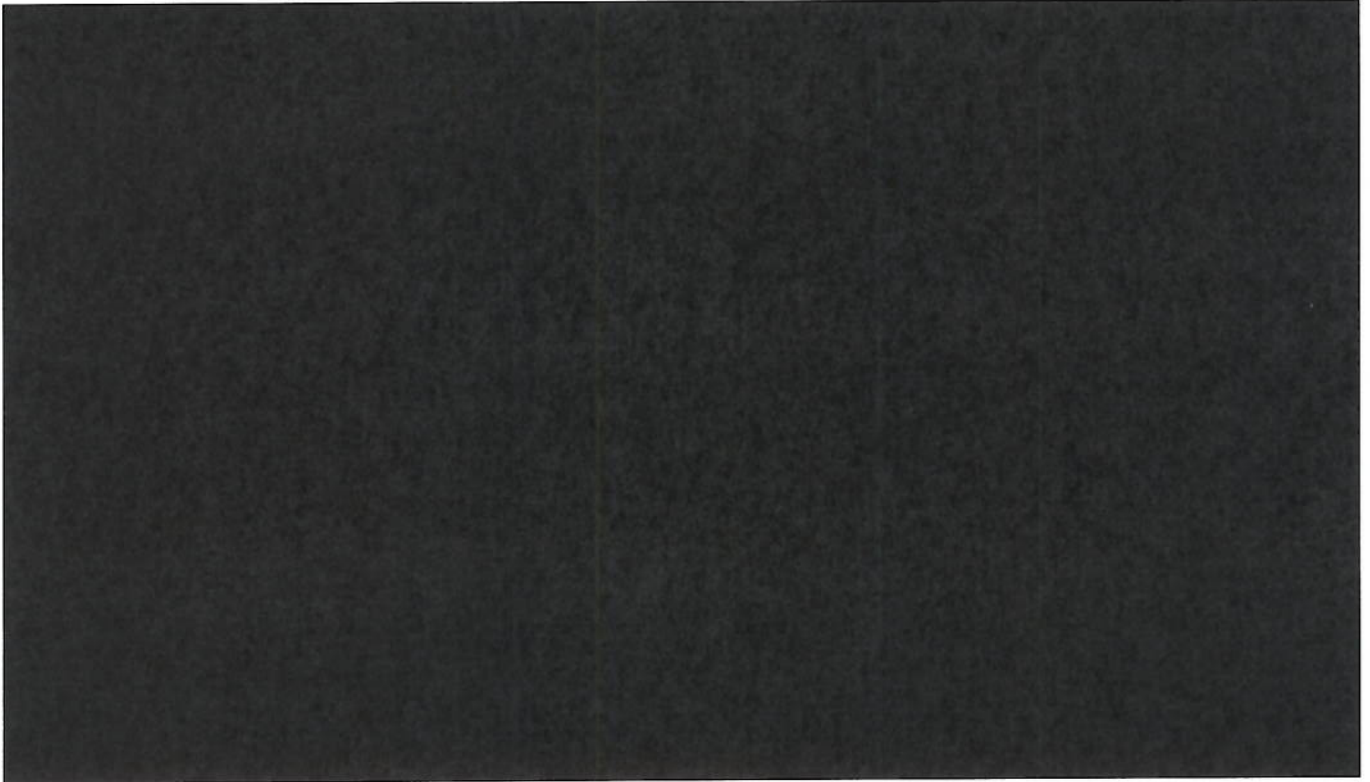
## Mayo Division

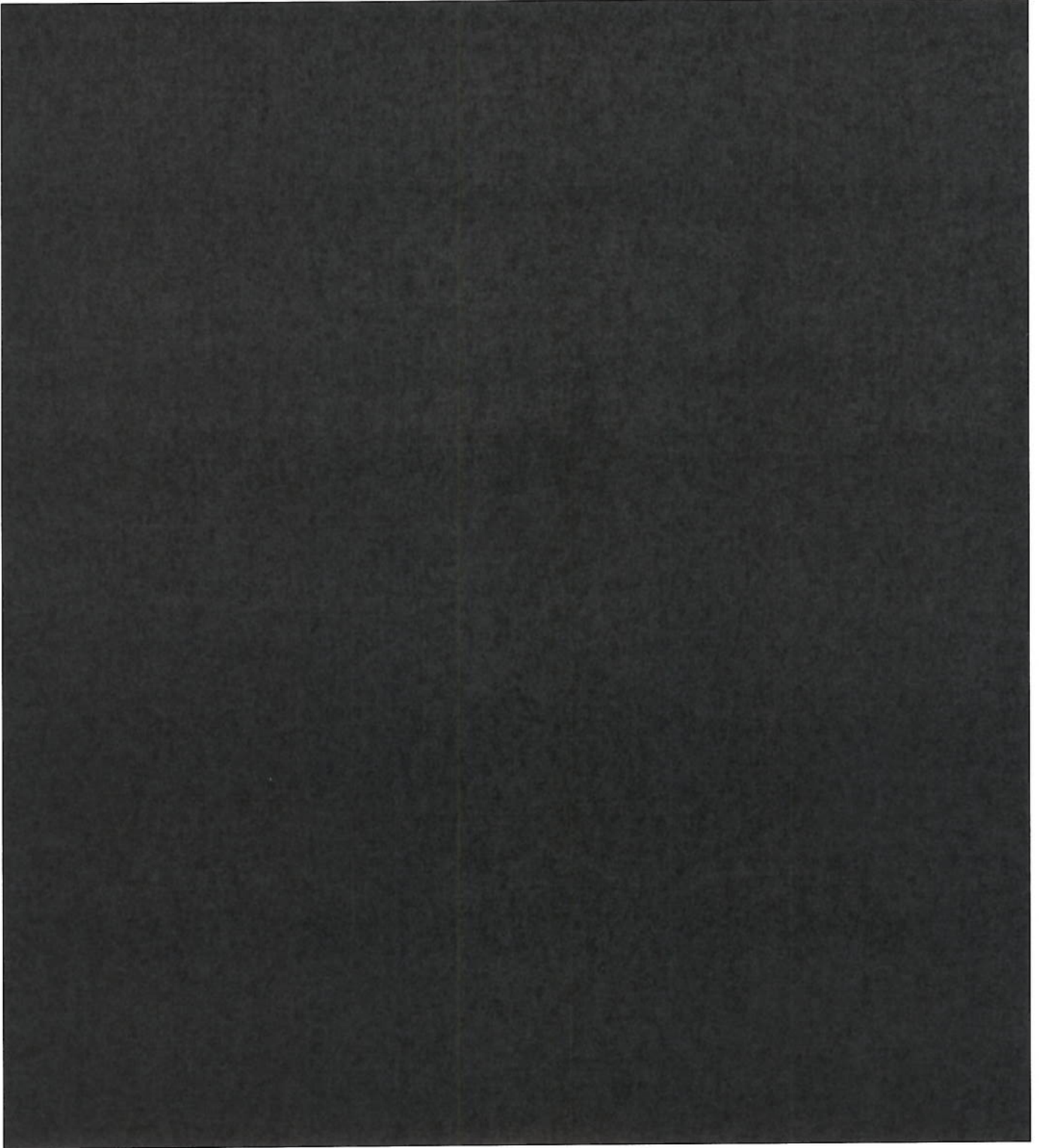
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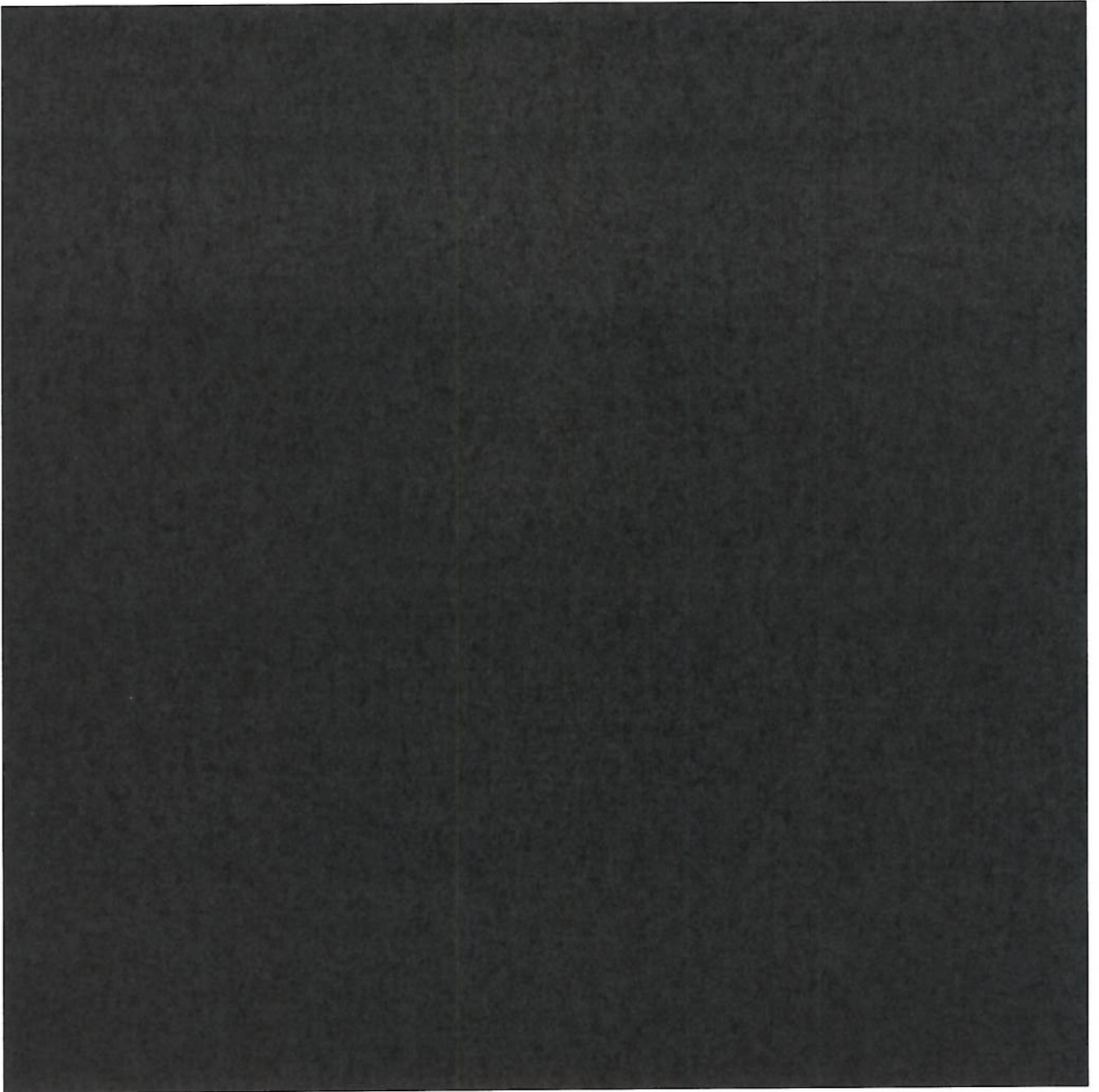


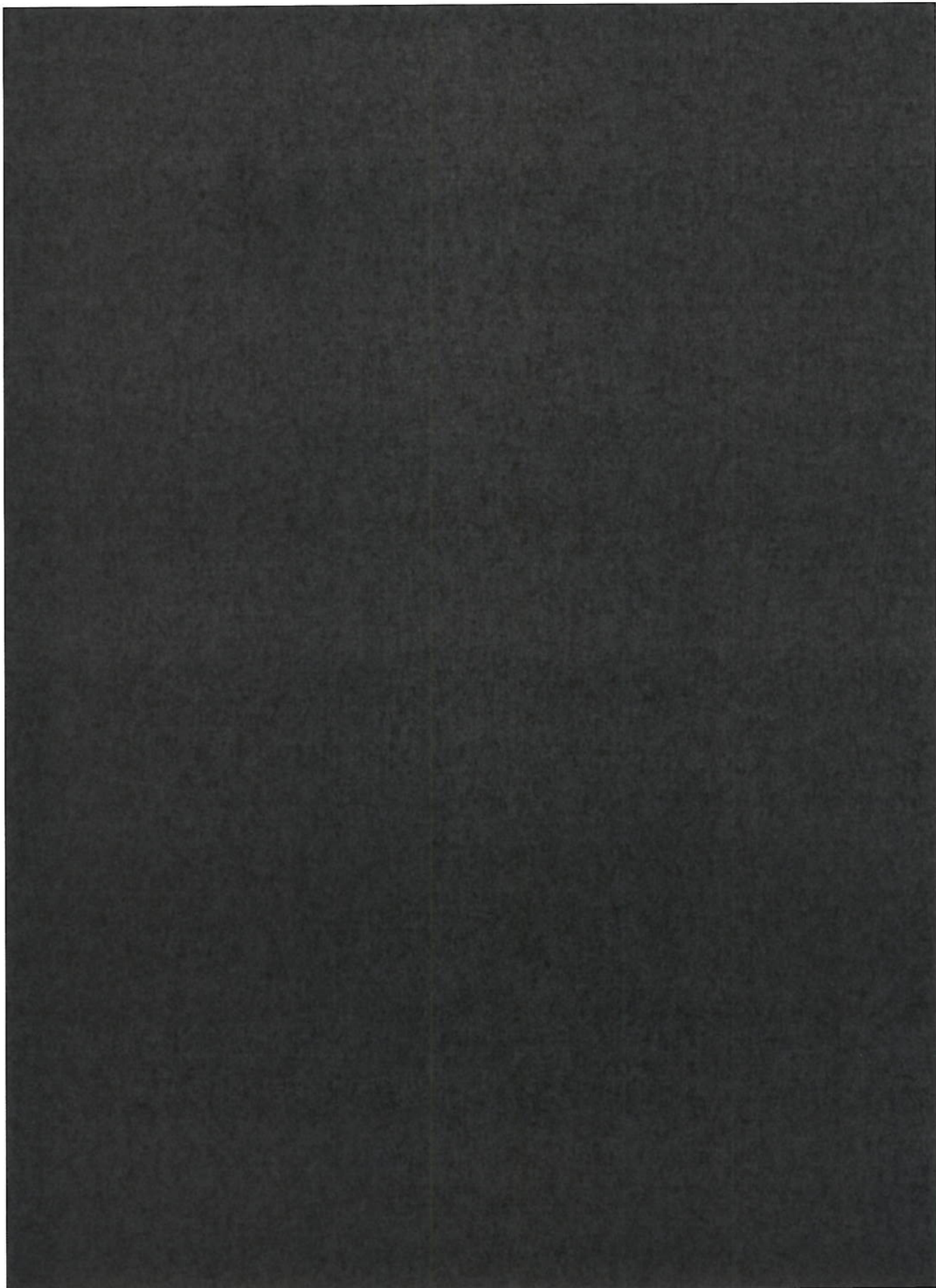
Procurement of Supply & Services ..... 10

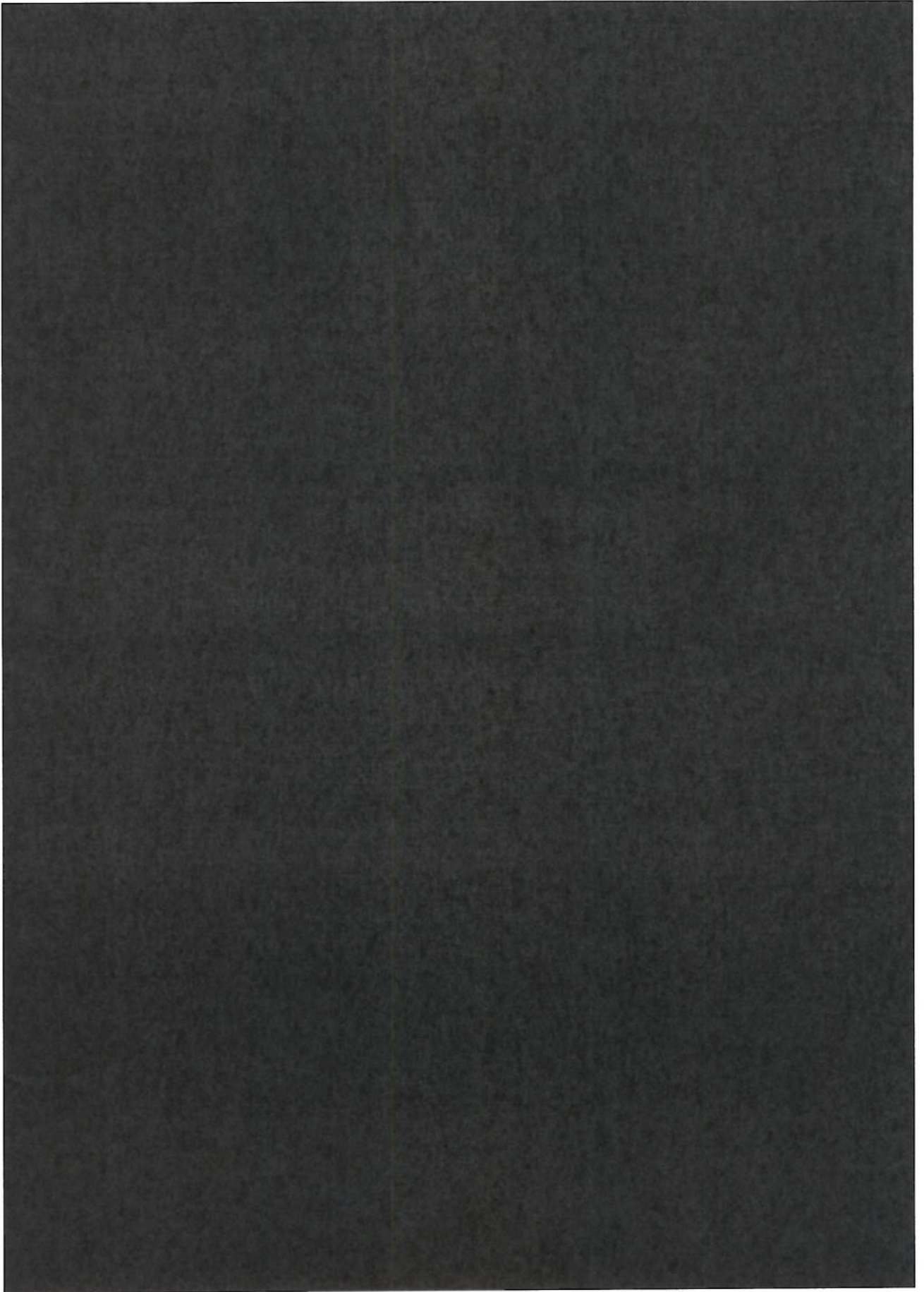




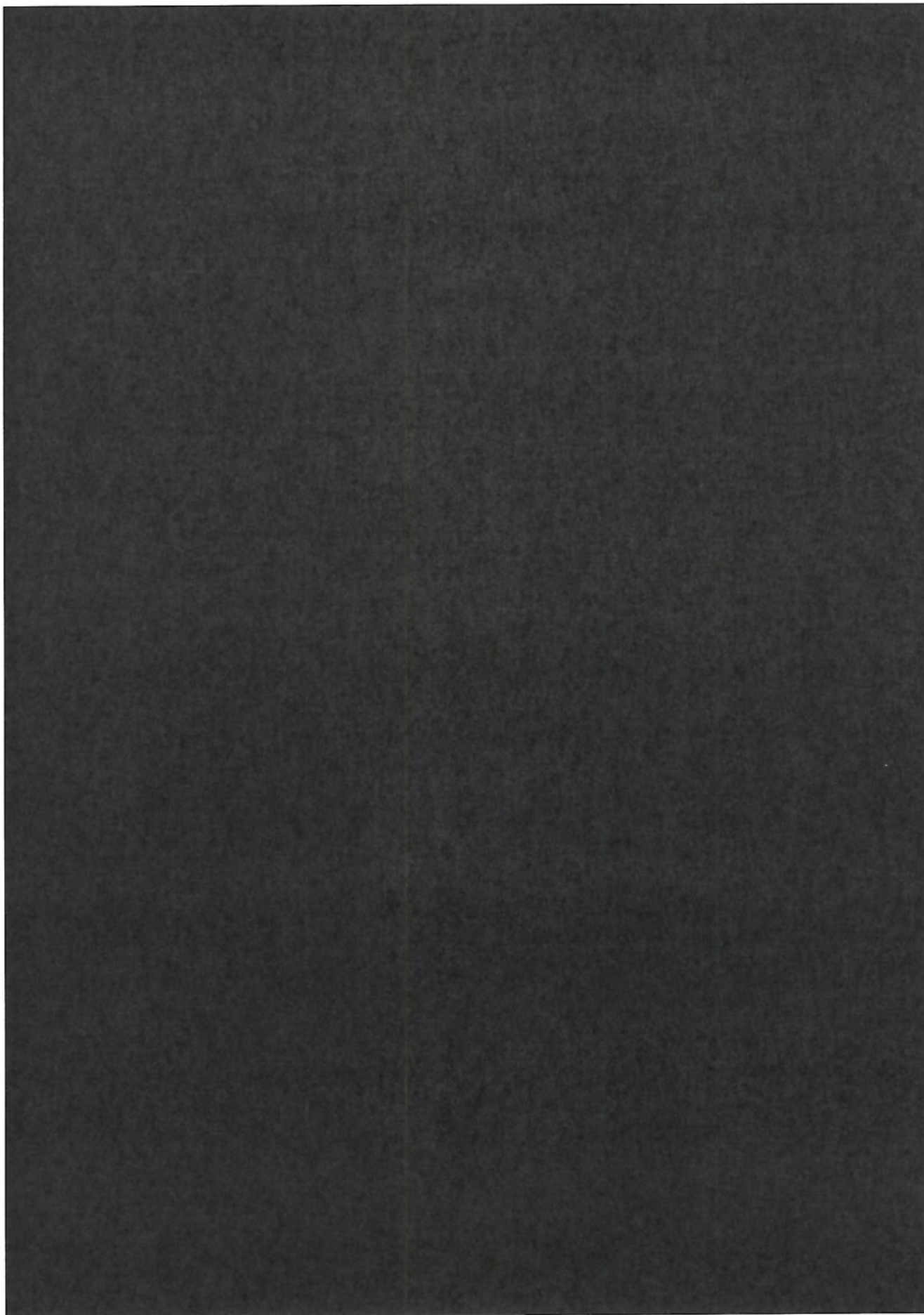


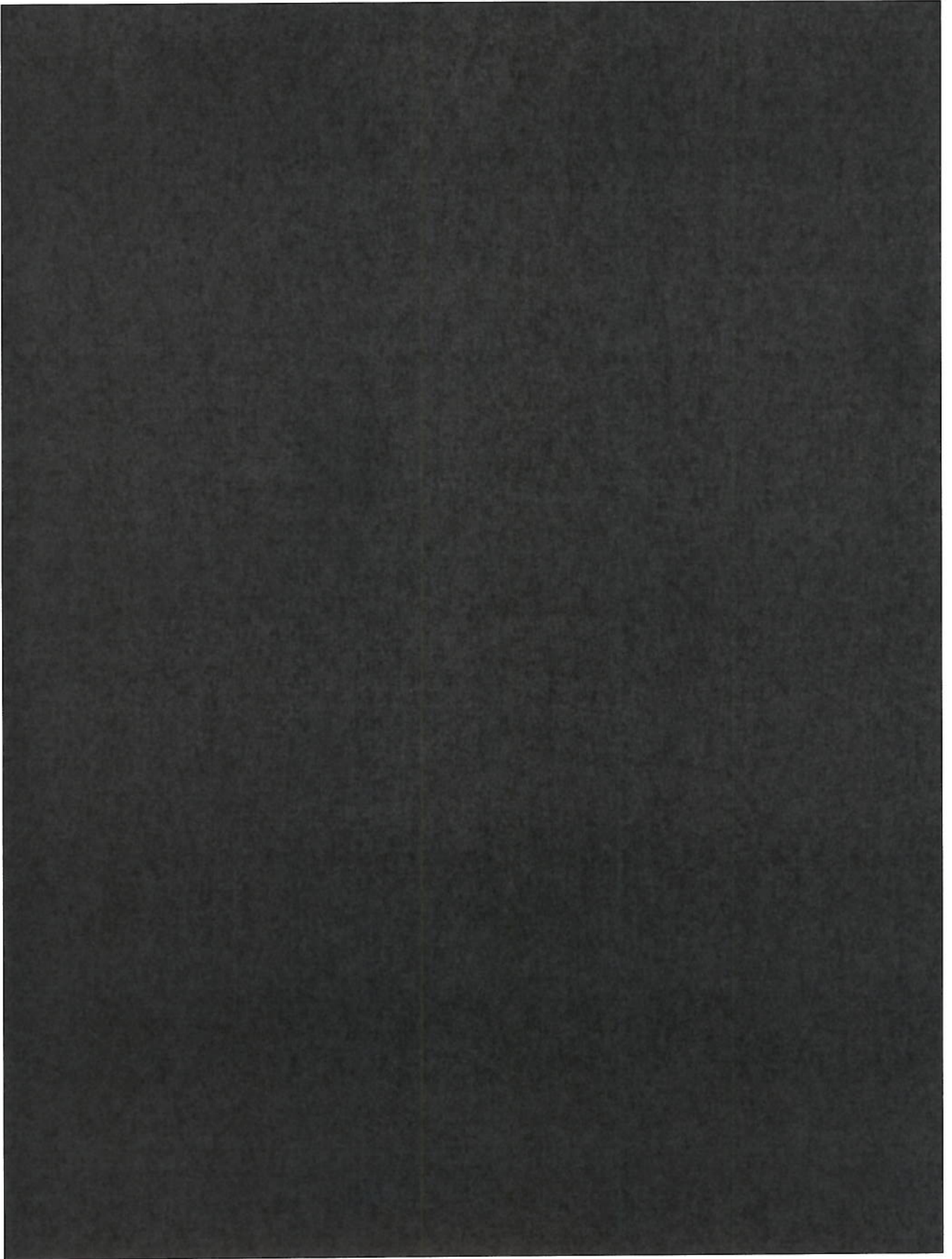


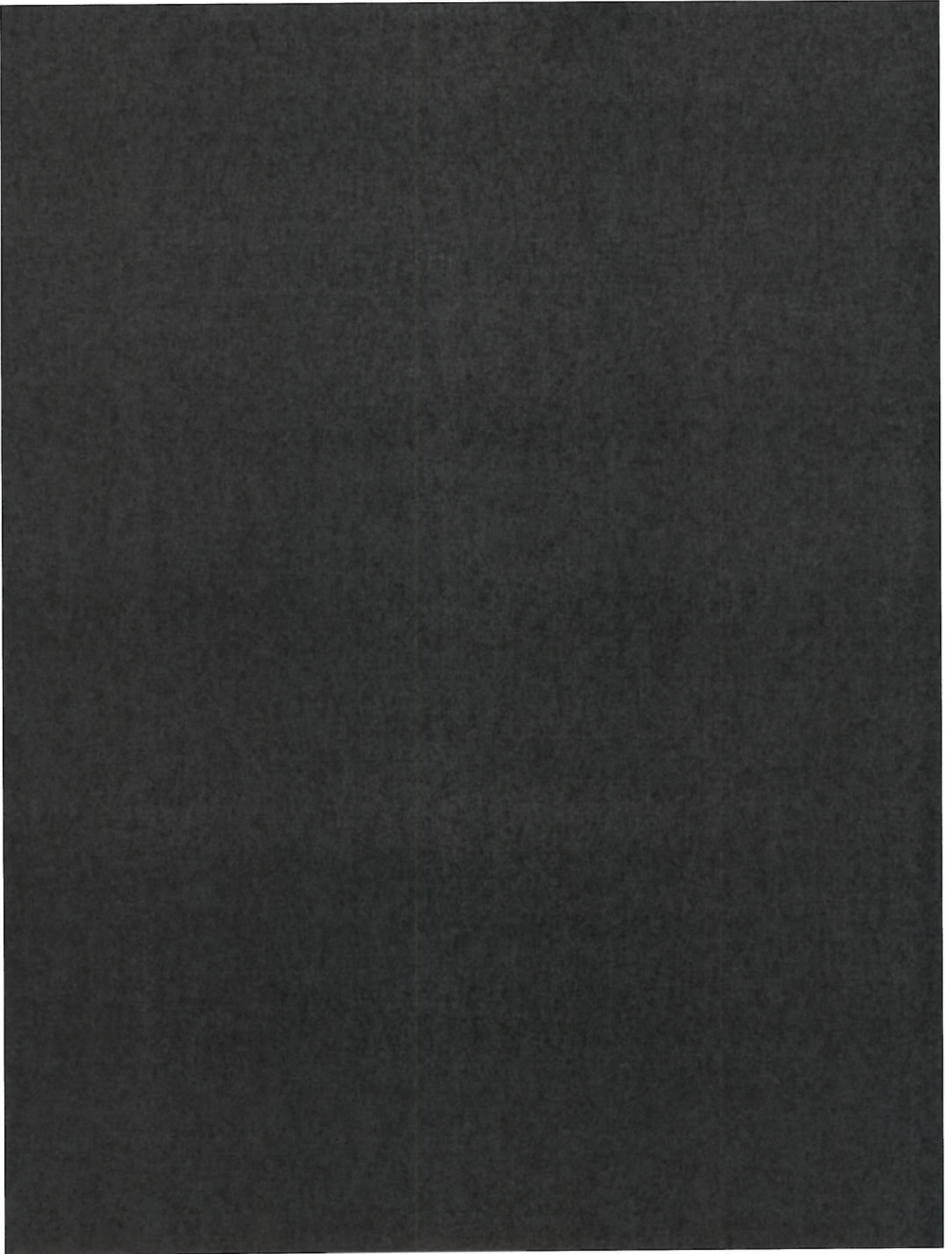




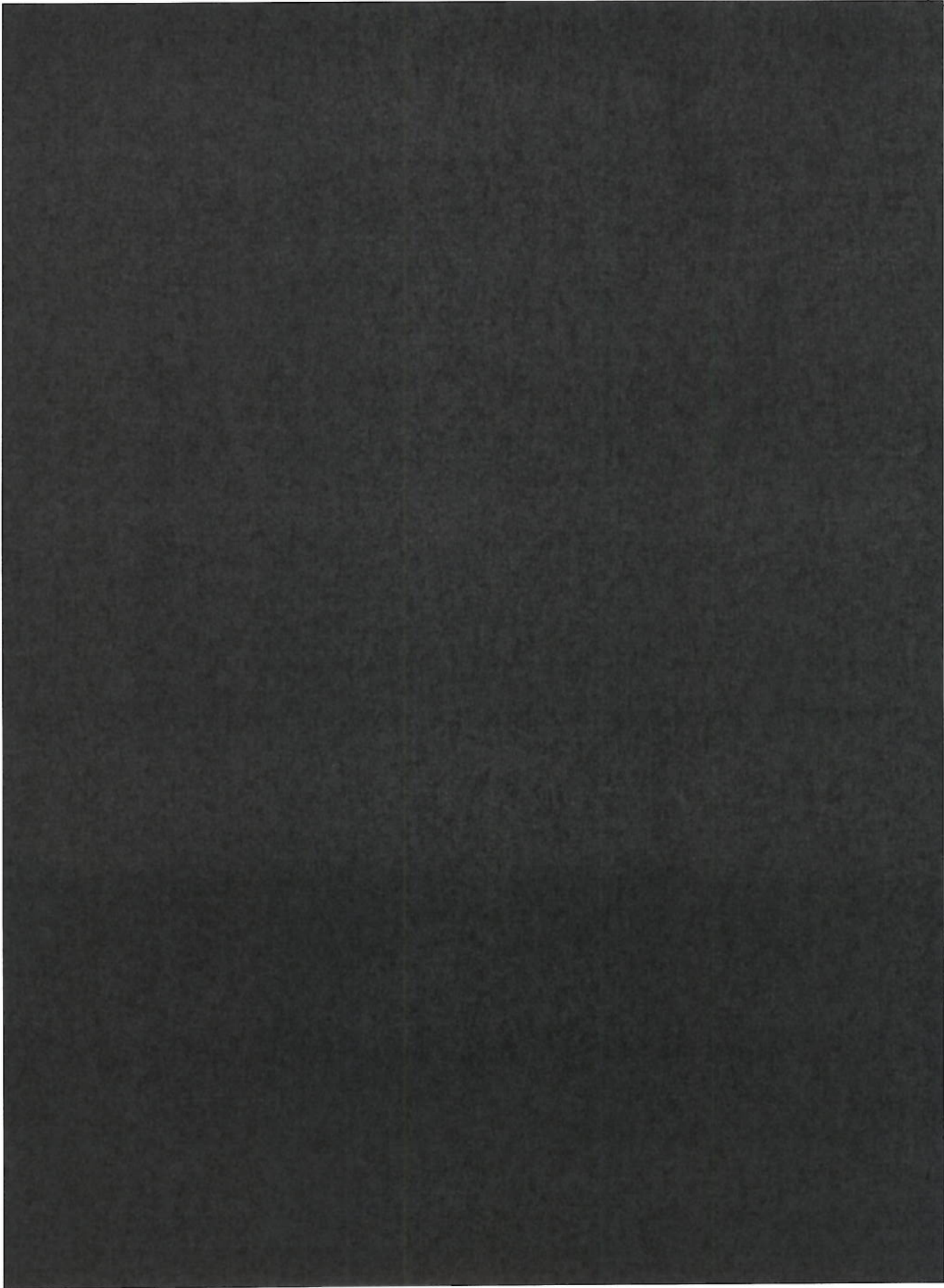












## 2. Procurement

GIAS reviewed expenditure as reported on the Oracle financial Management System transaction for 2013 and noted that the Mayo Division spent €2.3million on goods and services in the course of that year. This puts into context the importance of the appropriate attention to procurement as a means of achieving value for money and as a matter of public accountability and fairness to suppliers.

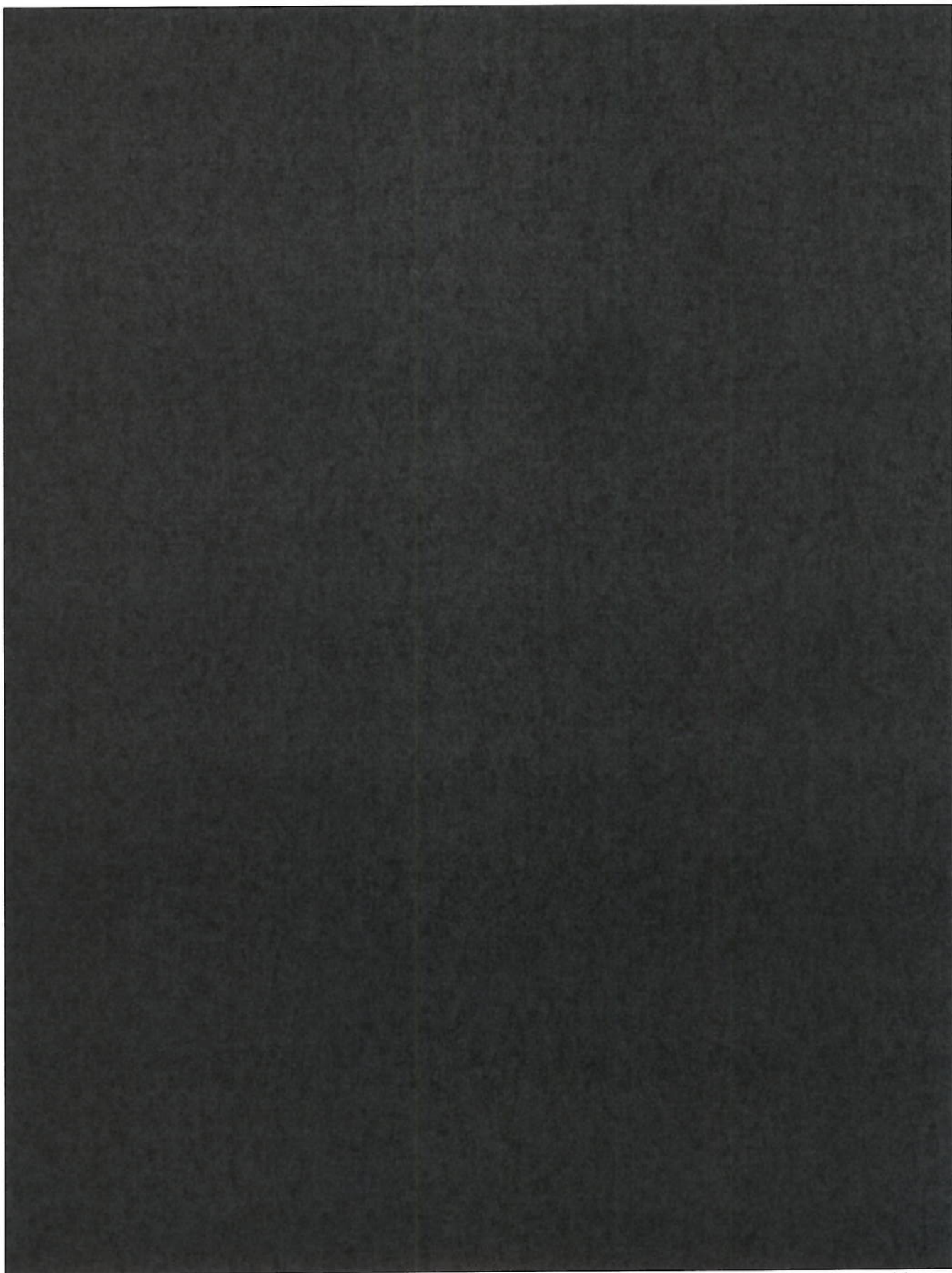
GIAS have been informed that there is a Divisional Procurement Committee (DPC) which is chaired by the Chief Superintendent and includes representatives from each of the District Offices. However, the meetings of the DPC are not being minuted and therefore GIAS were not in a position to assess whether the frequency of these meetings is adequate or the appropriate issues are being addressed.

The Divisional Executive Officer is new to her post and it is understood that she will undertake the monitoring of the implementation of the contracts. GIAS recognise that to some degree this is already achieved when the Form A8 (which authorises the payment of an expense and the officer certifies that the account "is correct in every particular) but consider an oversight where quality of delivery is monitored to be valuable.

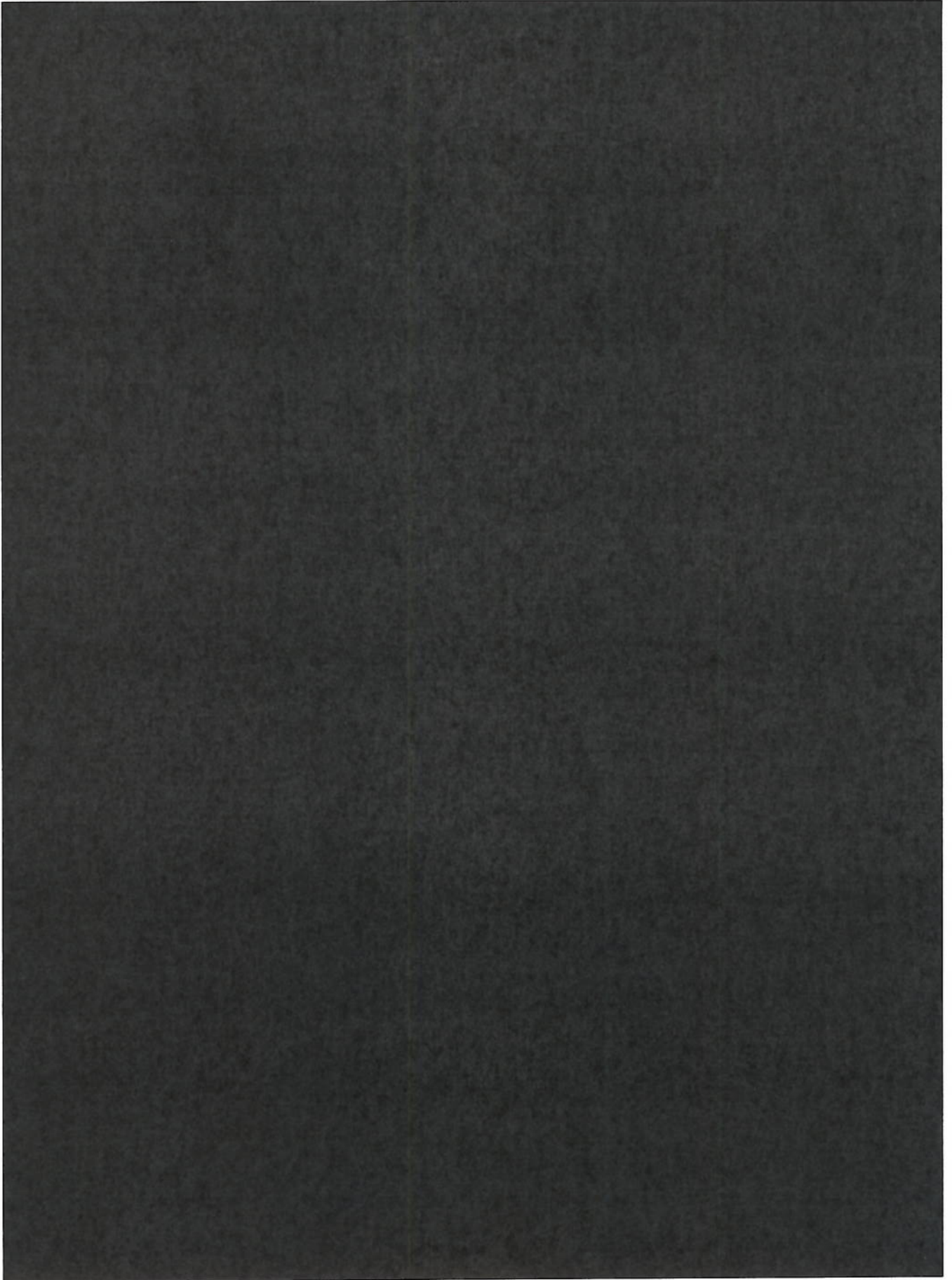
GIAS reviewed a schedule, provided by Procurement Section, Garda HQ, of contracts relevant to the Mayo Division and observed:

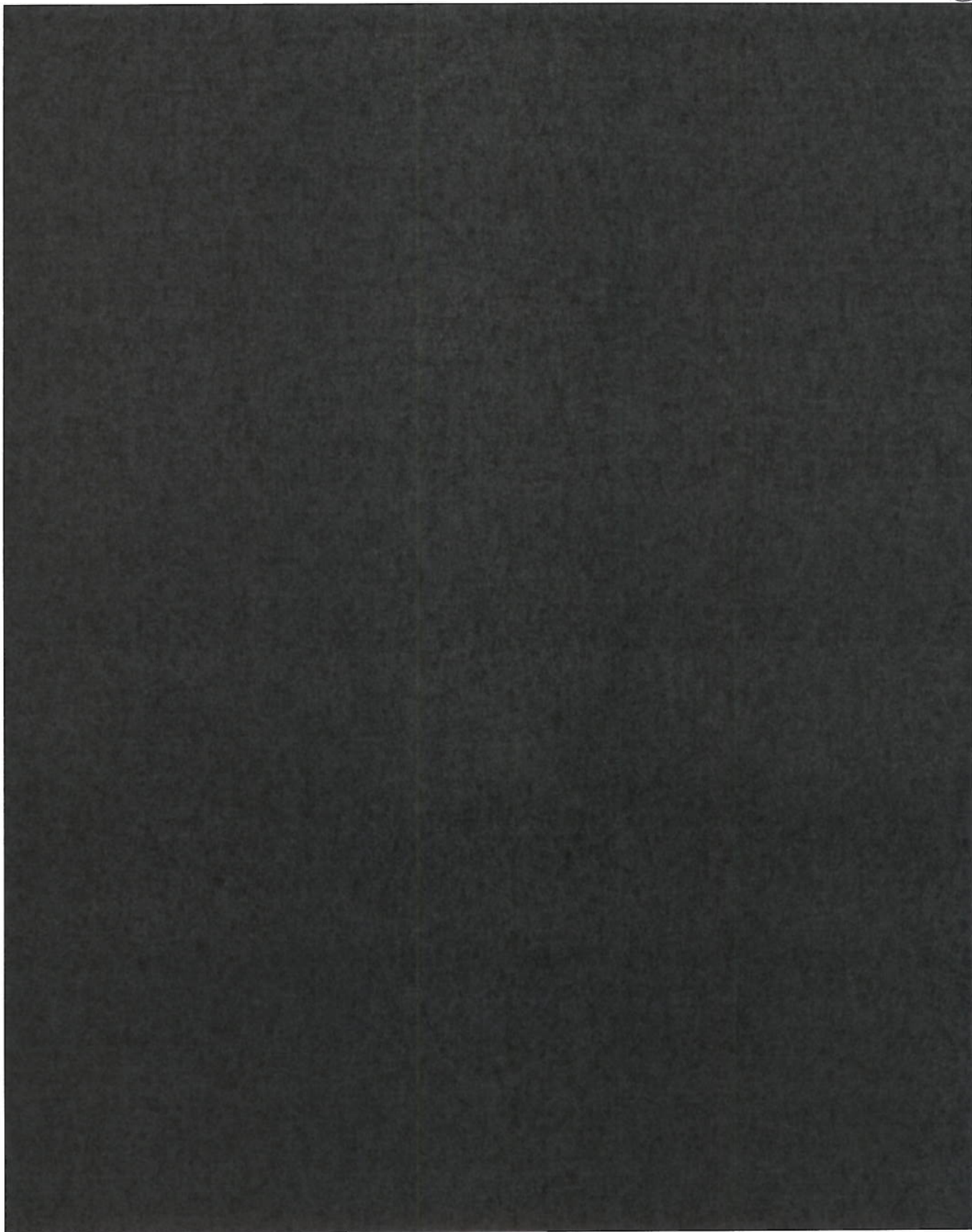
- There is no evidence of a contract for towing services, in respect of which Oracle reports that €33,000 was spent in 2013 (with €14,892 being paid to [REDACTED] receiving €4,030 and two other service providers each receiving in excess of €3,000).
- The Castlebar District contract for the conveyance of persons detained expired on 30 March 2012. GIAS understand from Procurement Section that there are plans for a Division wide tender, in these circumstances interim measures should be taken.













## 5. Financial Management

Payment of invoices by An Garda Síochána is governed by the Prompt Payment of Accounts Act, 1997 as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002. The legislation provides for the payment of interest on valid invoices which are unpaid after 30 days from the date of receipt by the Organisation. In June 2009, the Government introduced a further non-statutory requirement to reduce the payment period by Central Government Departments/Agencies (which includes An Garda Síochána) to their suppliers from 30 to 15 days. With the reduction of the Imprest balance by the Finance Directorate, payments for services such as doctors, towing, cleaning and waste disposal are no longer made directly by the District Offices and this adds to the pressure of compliance with the 15 day deadline. GIAS fully appreciates that this adds to the pressure in processing an invoice but stresses that every effort, consistent with proper financial procedures, should be made to ensure that all suppliers are paid within this timeframe.

GIAS examined a sample of invoices in each of the Districts; Divisionally this totalled 55 invoices to determine compliance with the Prompt Payments requirements. The results of our tests indicate that;

- 38% of invoices were paid within the 15 days,
- 47% between 16 and 30 days



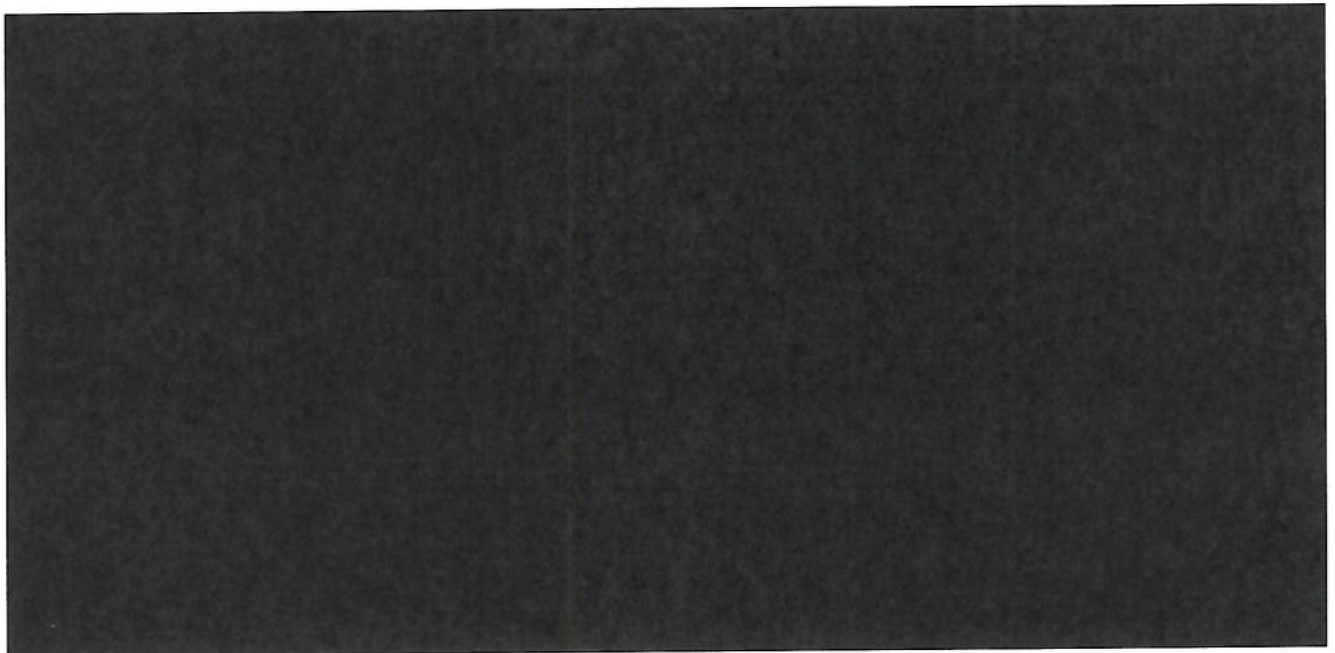
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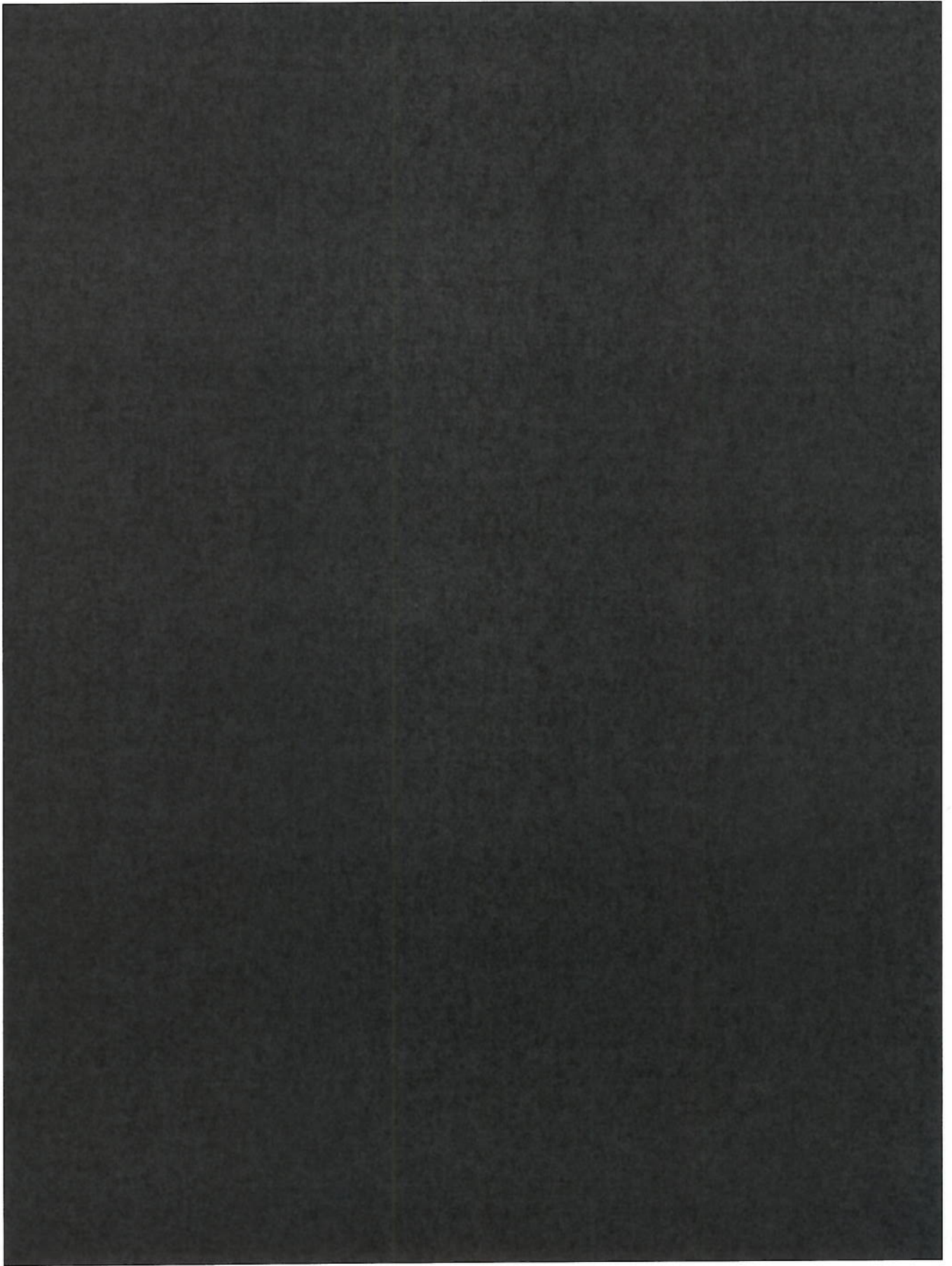
- 15% took more than the statutory maximum of 30 days to be paid.

GIAS found that generally the Finance Officers were date stamping the invoices and/or the Form A8 (the payment authorisation) upon receipt and it is strongly recommended that they continue to do this. However, invoices are not being date stamped upon receipt by the stations. Date stamping may appear to be a paperwork routine but, as the Prompt Payments clock starts immediately the invoice is received within An Garda Síochána, it is important evidence for demonstrating compliance with the Act. In the Mayo Division, GIAS found that it frequently had to rely on the certification date on the Form A8, which often predated the date received stamp, to determine the days from receipt to payment

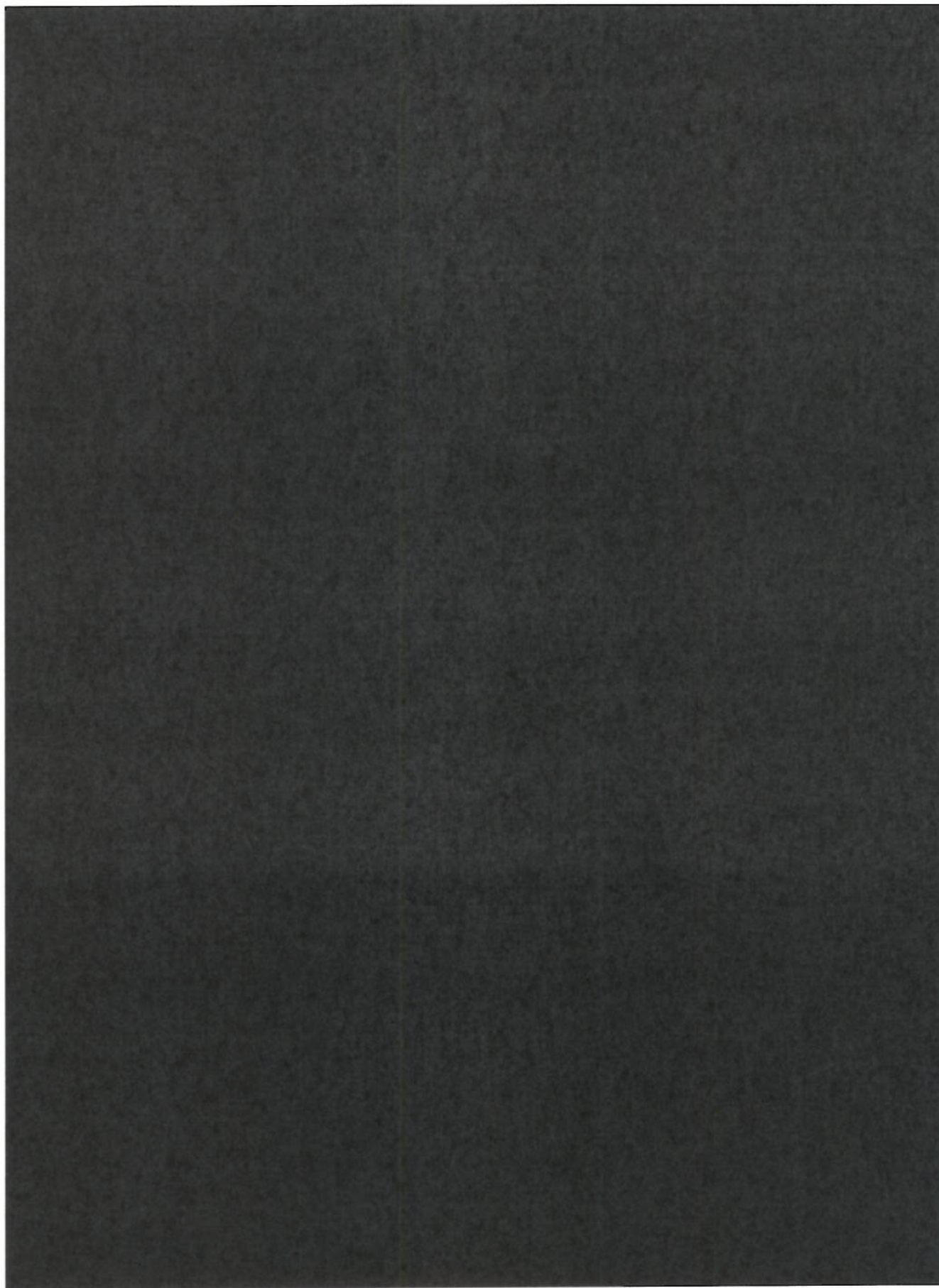
In the Belmullet District a payment was found to have been made to the Blacksod Group Water scheme on the basis of a supplier's statement. GIAS understand that the invoices from Group were mislaid in that station (since closed). Payments made on foot of anything other than an original suppliers invoice are considered to be a control failure. In this instance GIAS appreciate that the mislaying of the original invoice led to exceptional circumstances and there was no carelessness by the District Officer or the Finance Officer. According to the supplier's statement the mislaid invoices were dated 1 January 2012 and 1 January 2013 respectively and each for €160. However, Prompt Payment interest doesn't appear to have been considered.

Throughout the Division, the invoices examined were all accompanied by the appropriate authorisations, which were properly signed and certified, indicating that claims for payment are checked.

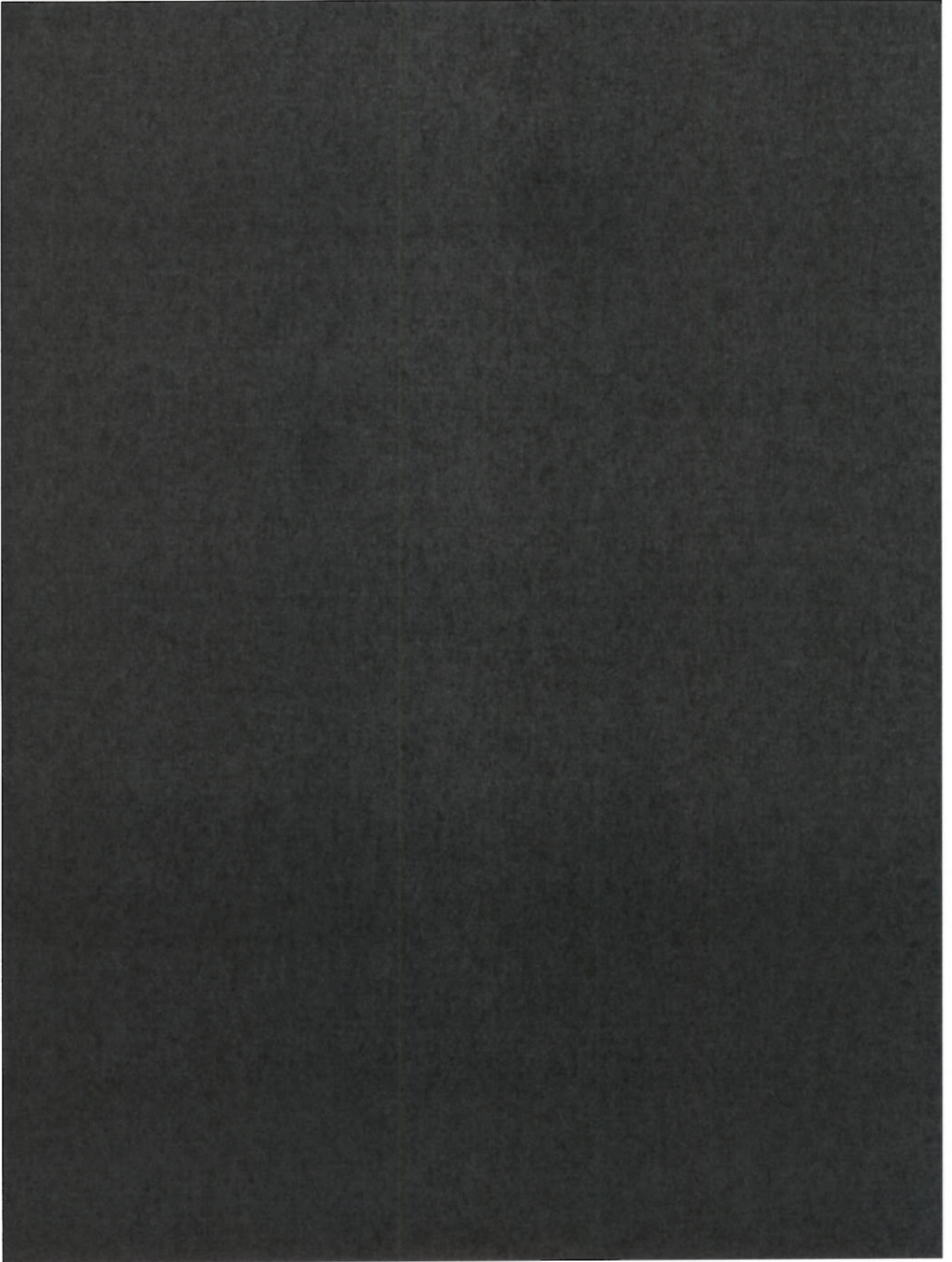


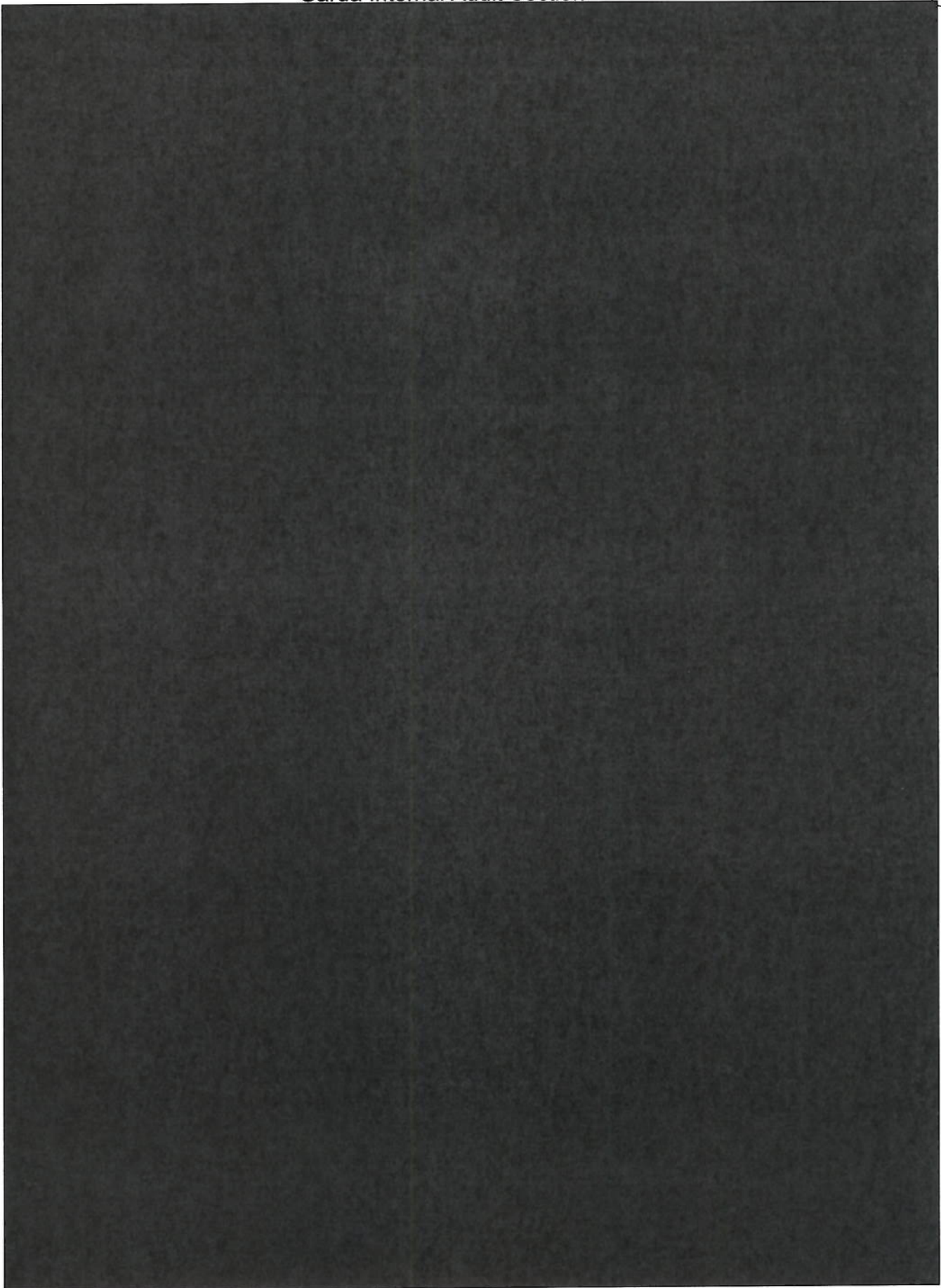


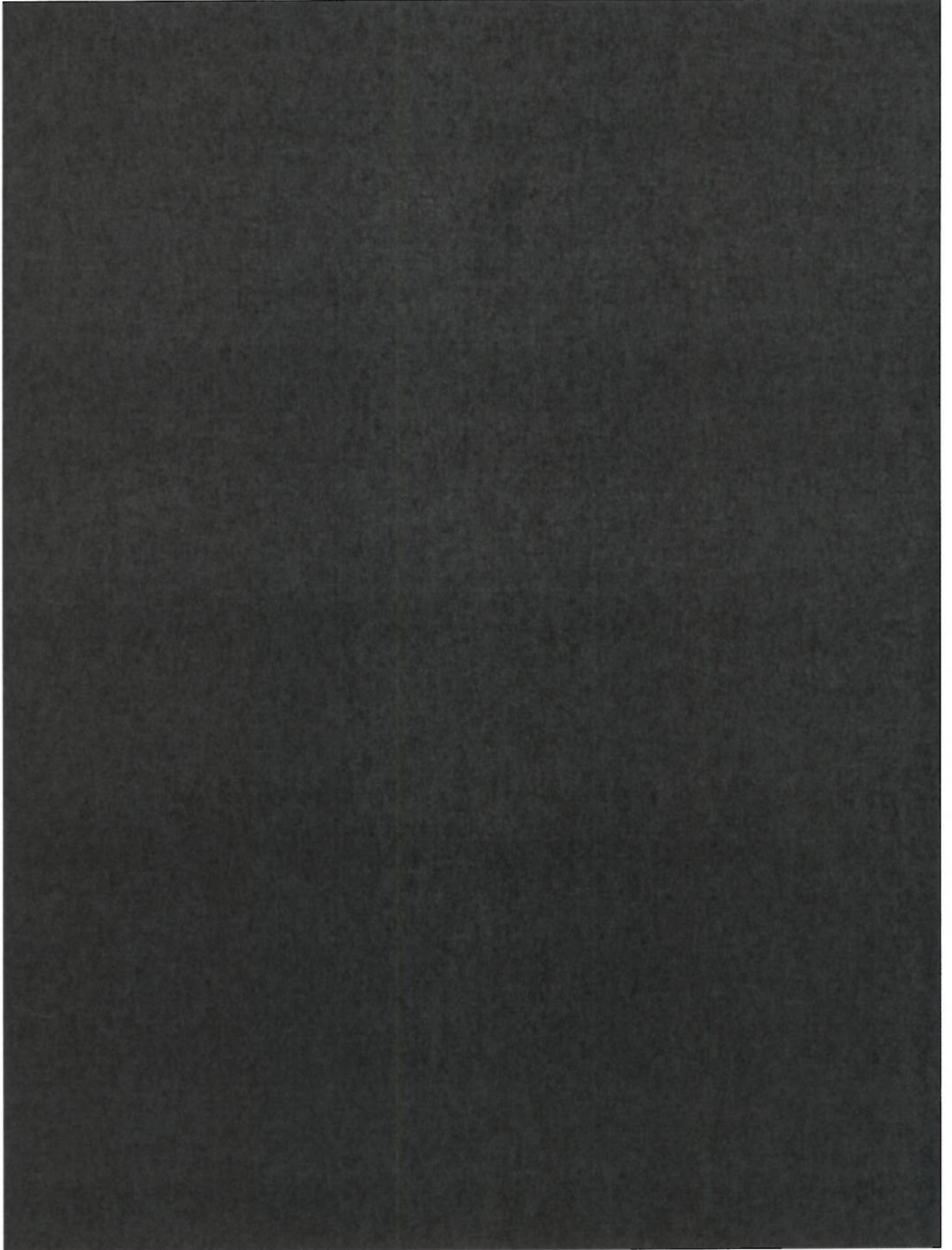




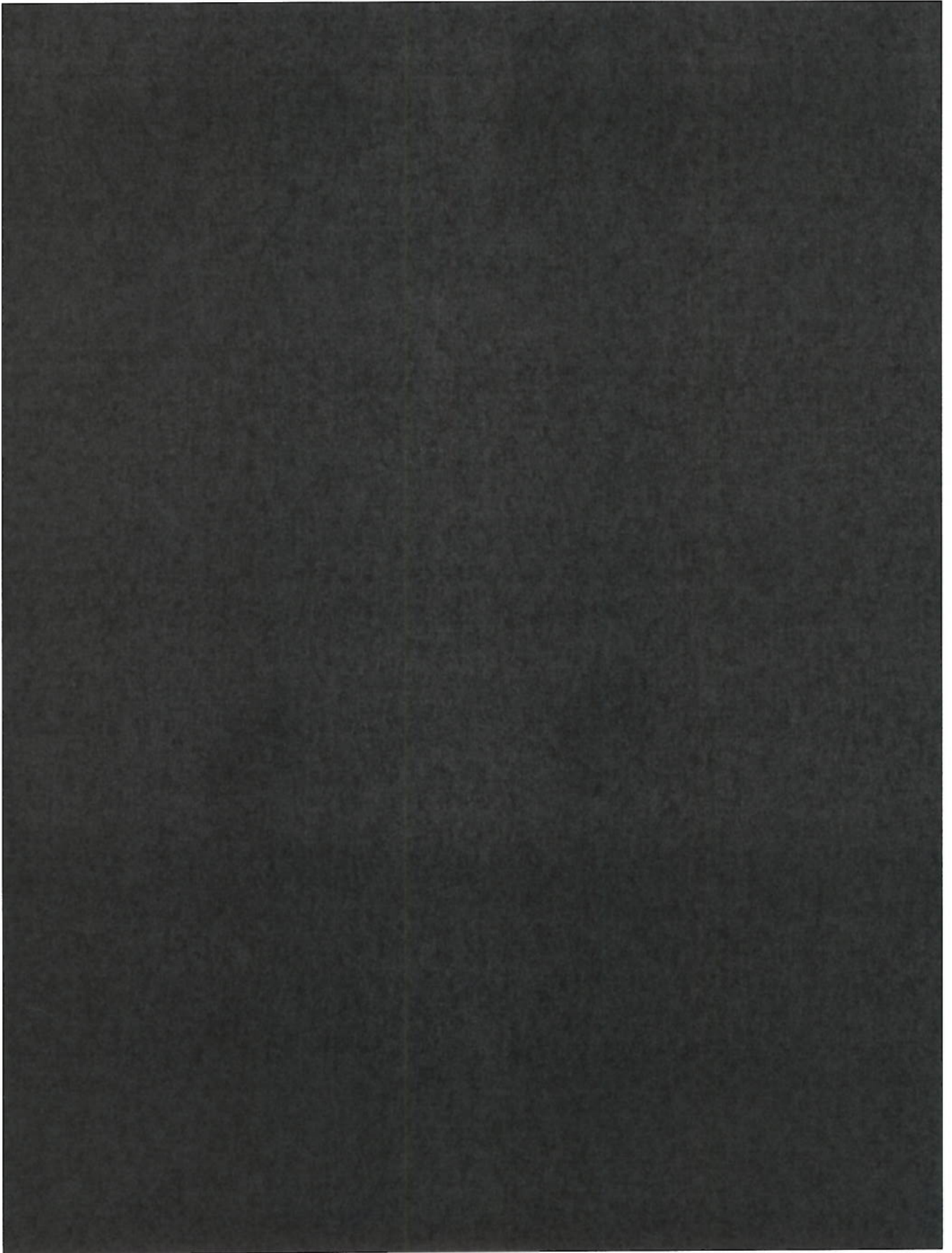


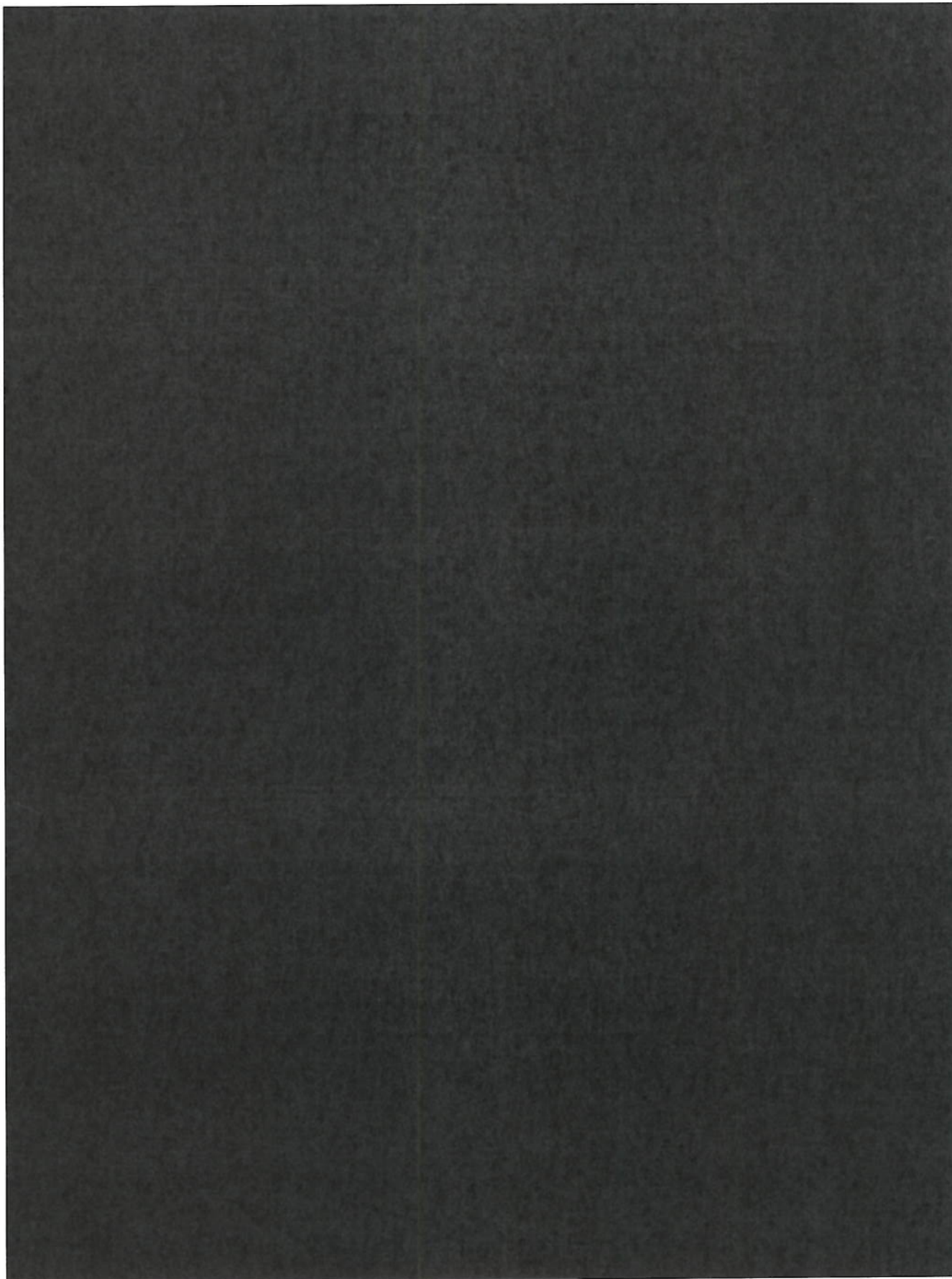


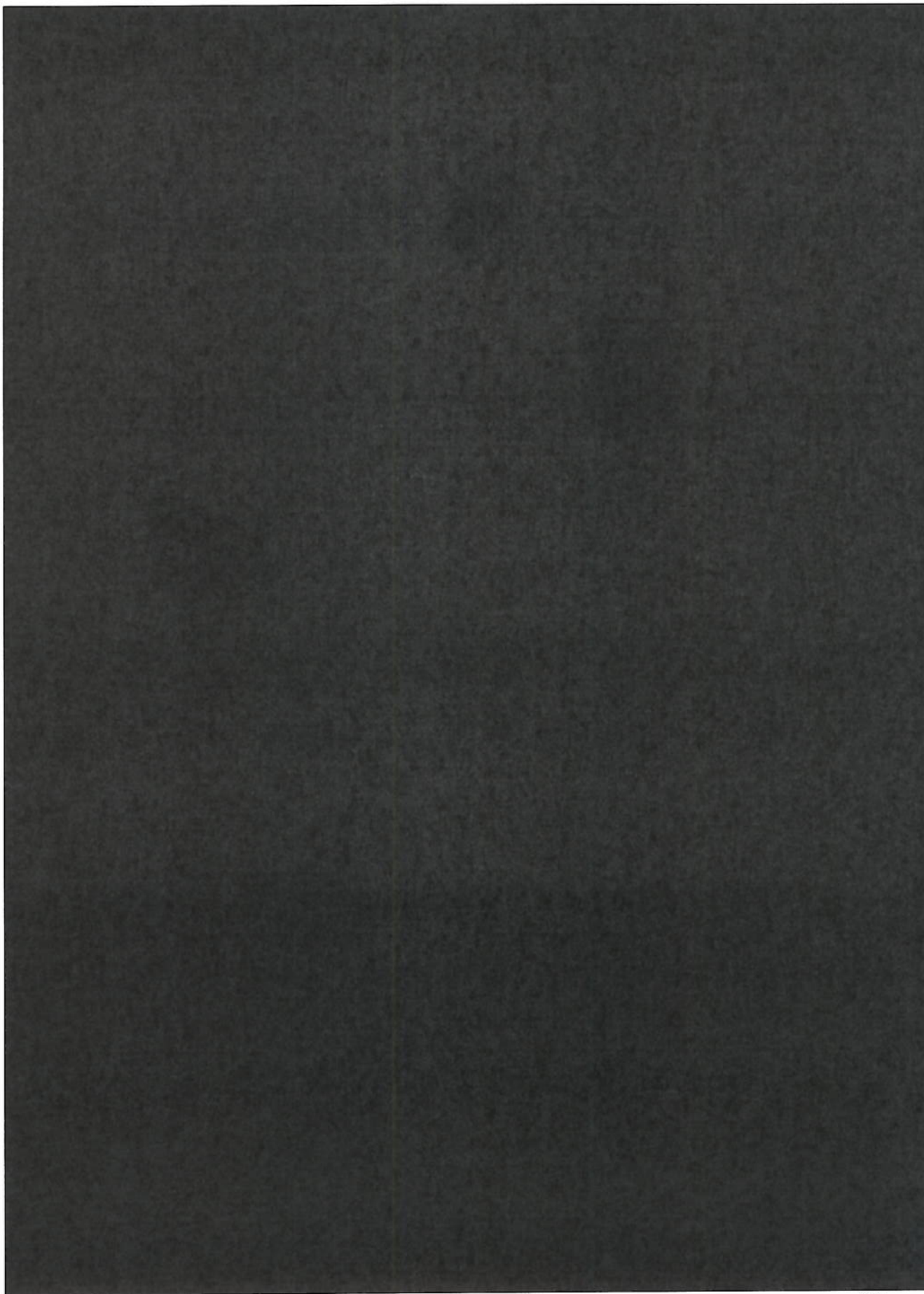




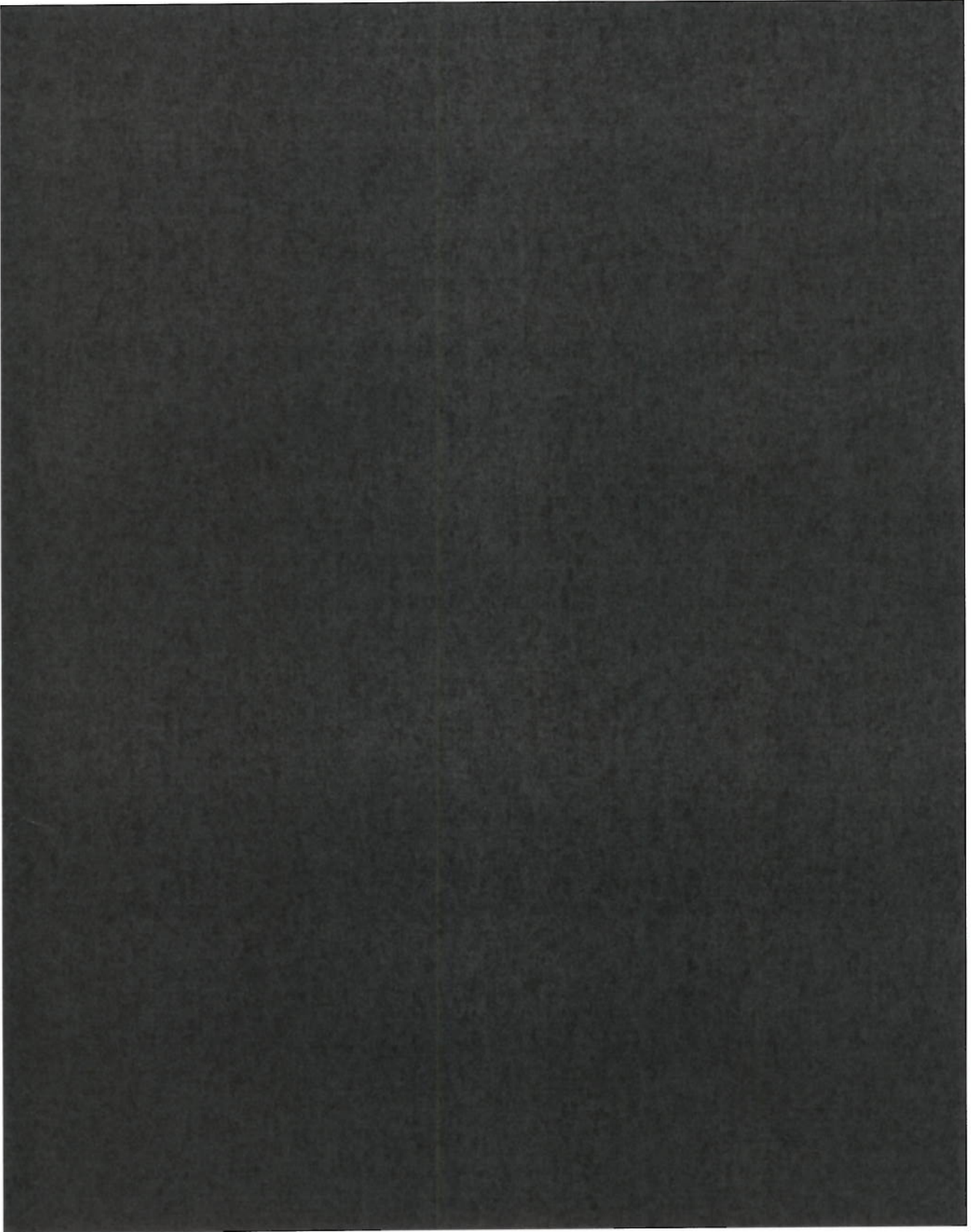


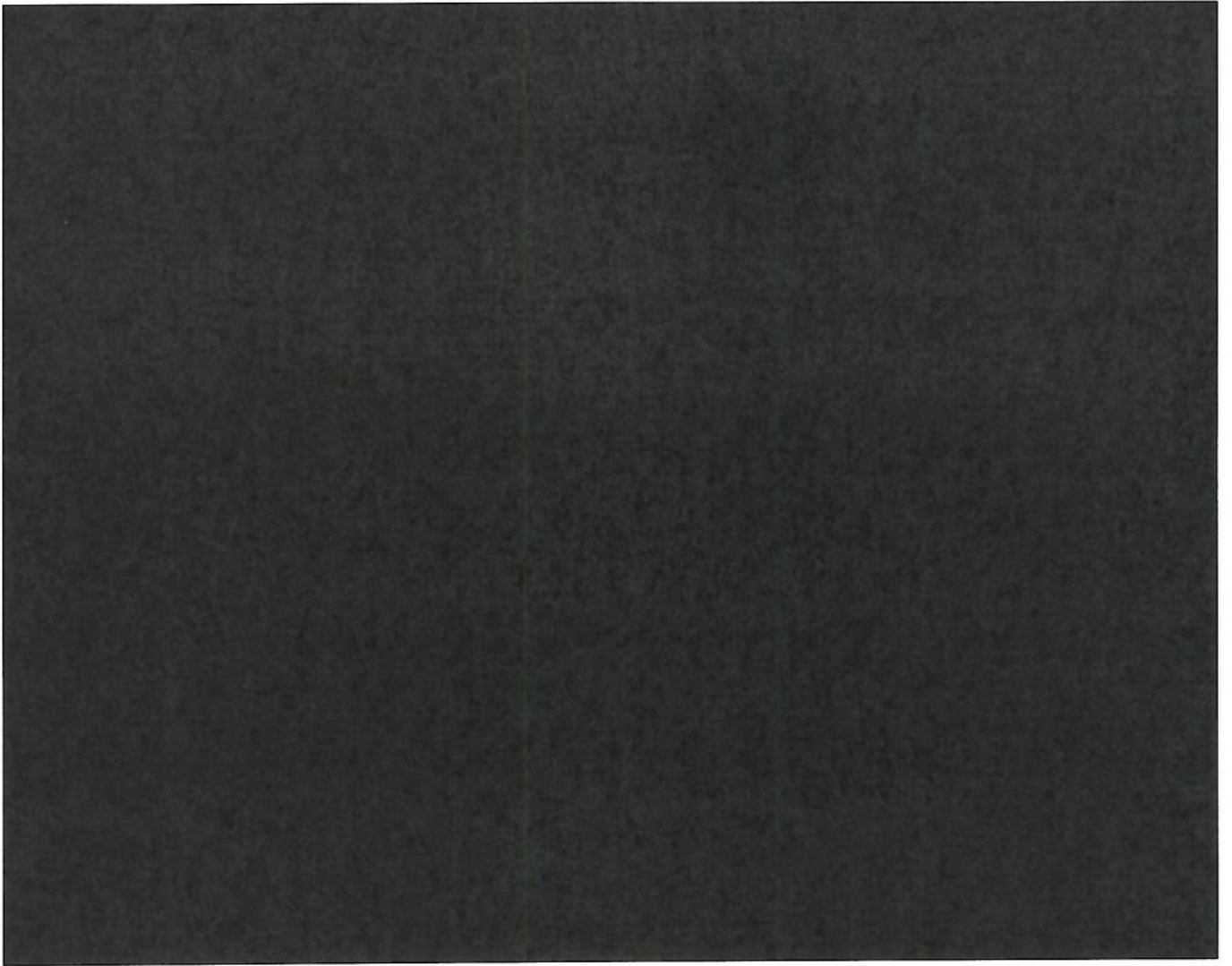














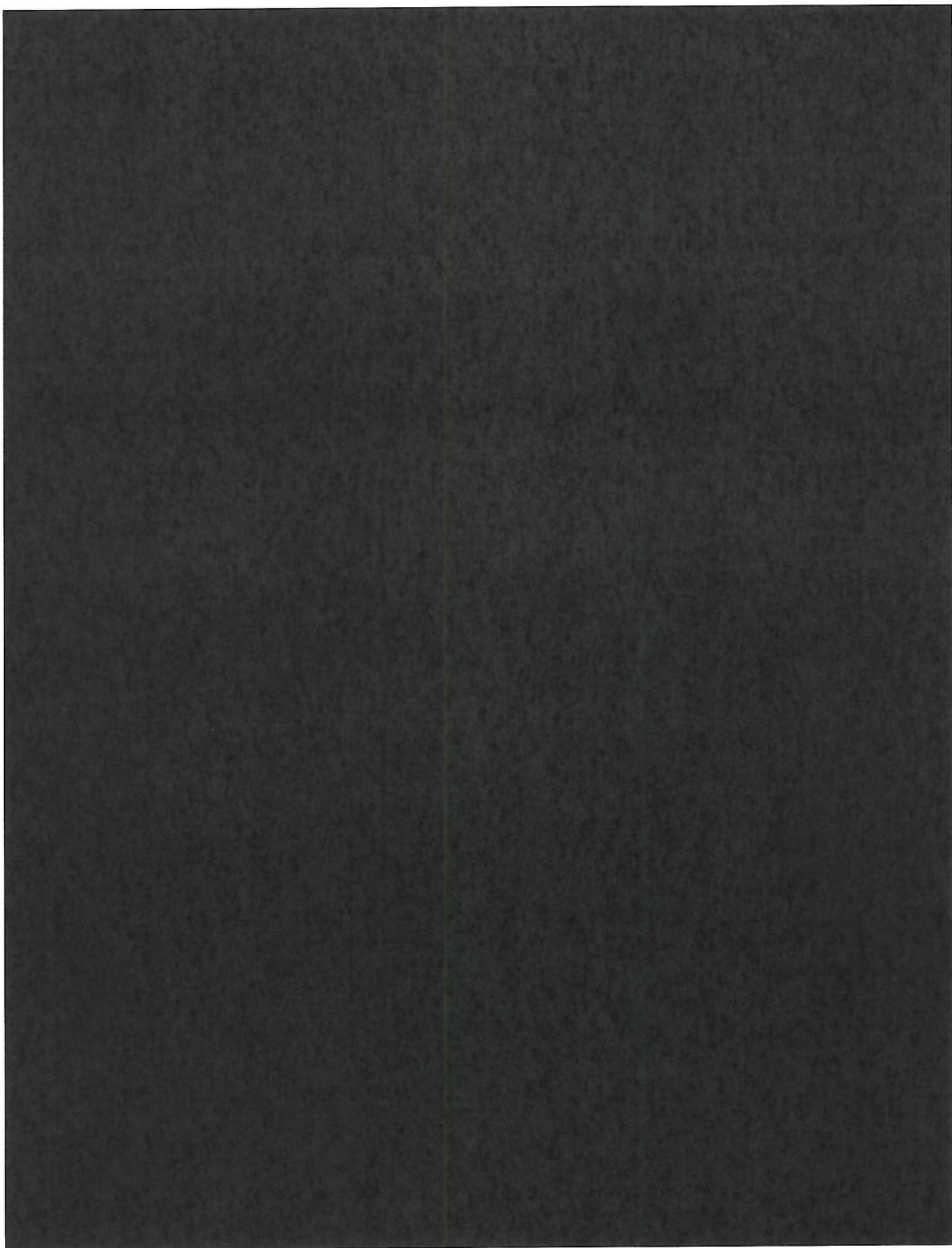


# **Review Audit**



## **Mayo Division**

**August 2015**









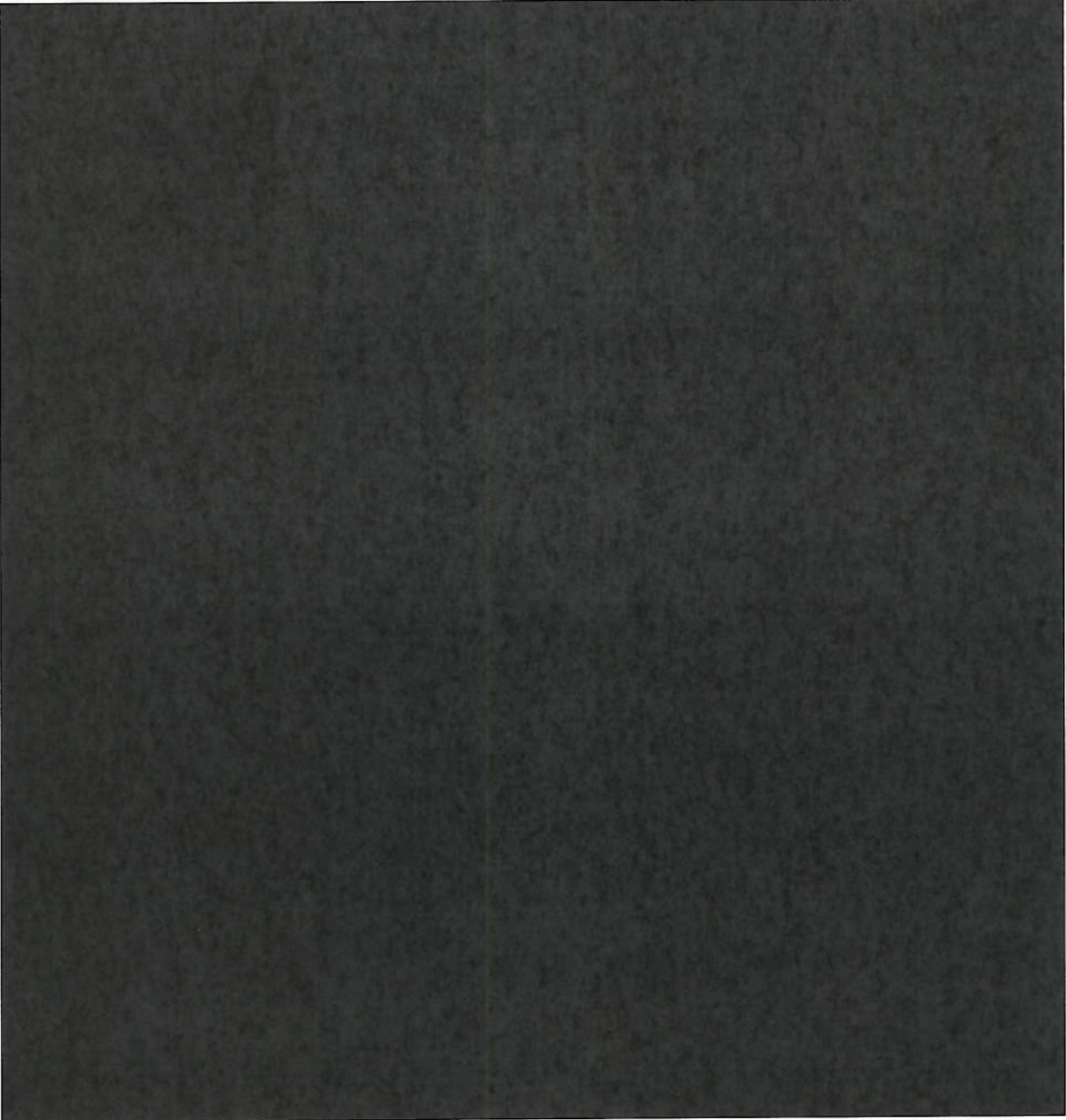
### 3. Procurement

#### Findings from original audit

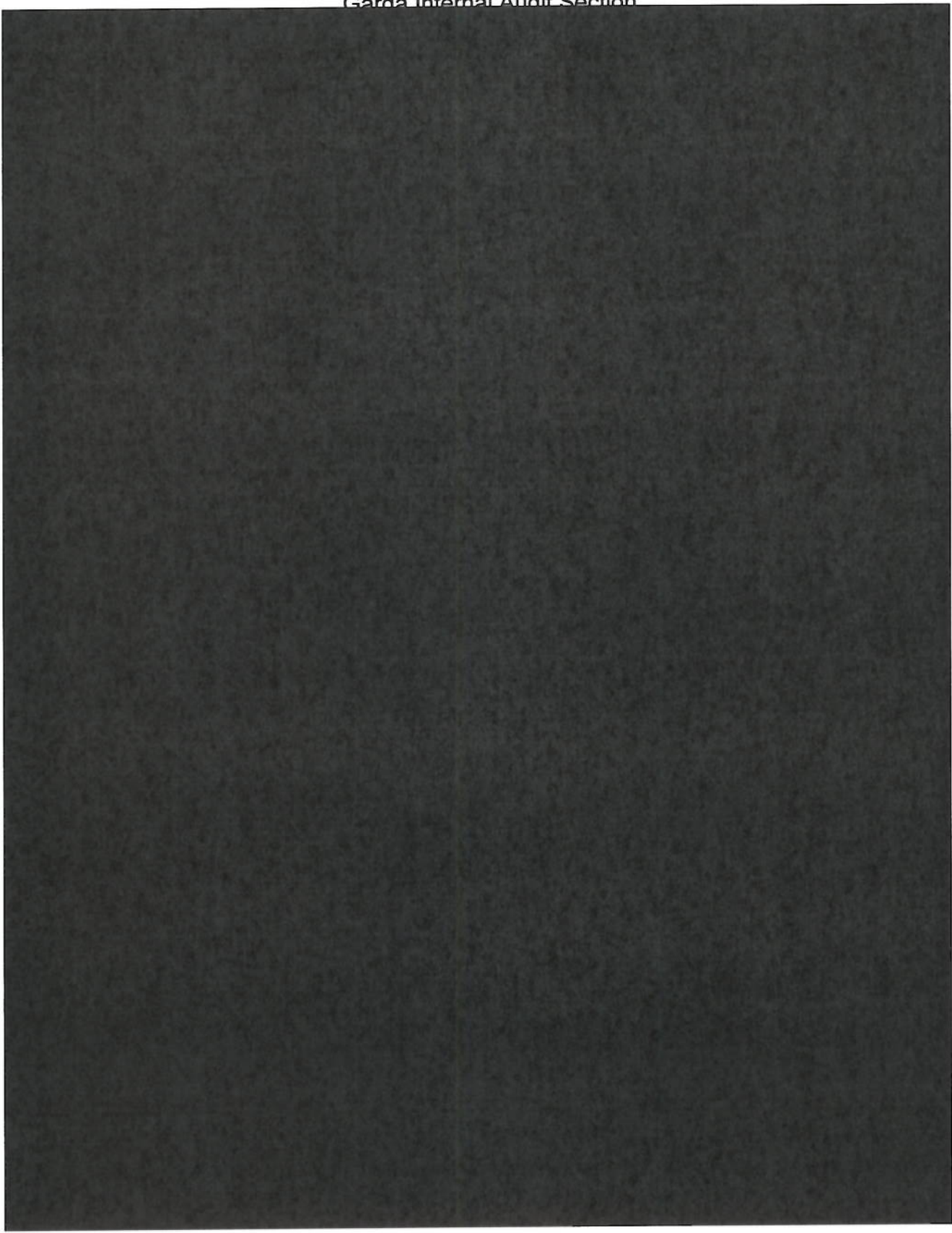
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GIAS reviewed a schedule, provided by Procurement Section, Garda HQ, of contracts relevant to the Mayo Division and observed:

- There is no evidence of a contract for towing services; and
- The Castlebar District contract for the conveyance of persons detained expired on 30 March 2012.







## 5. Financial Management

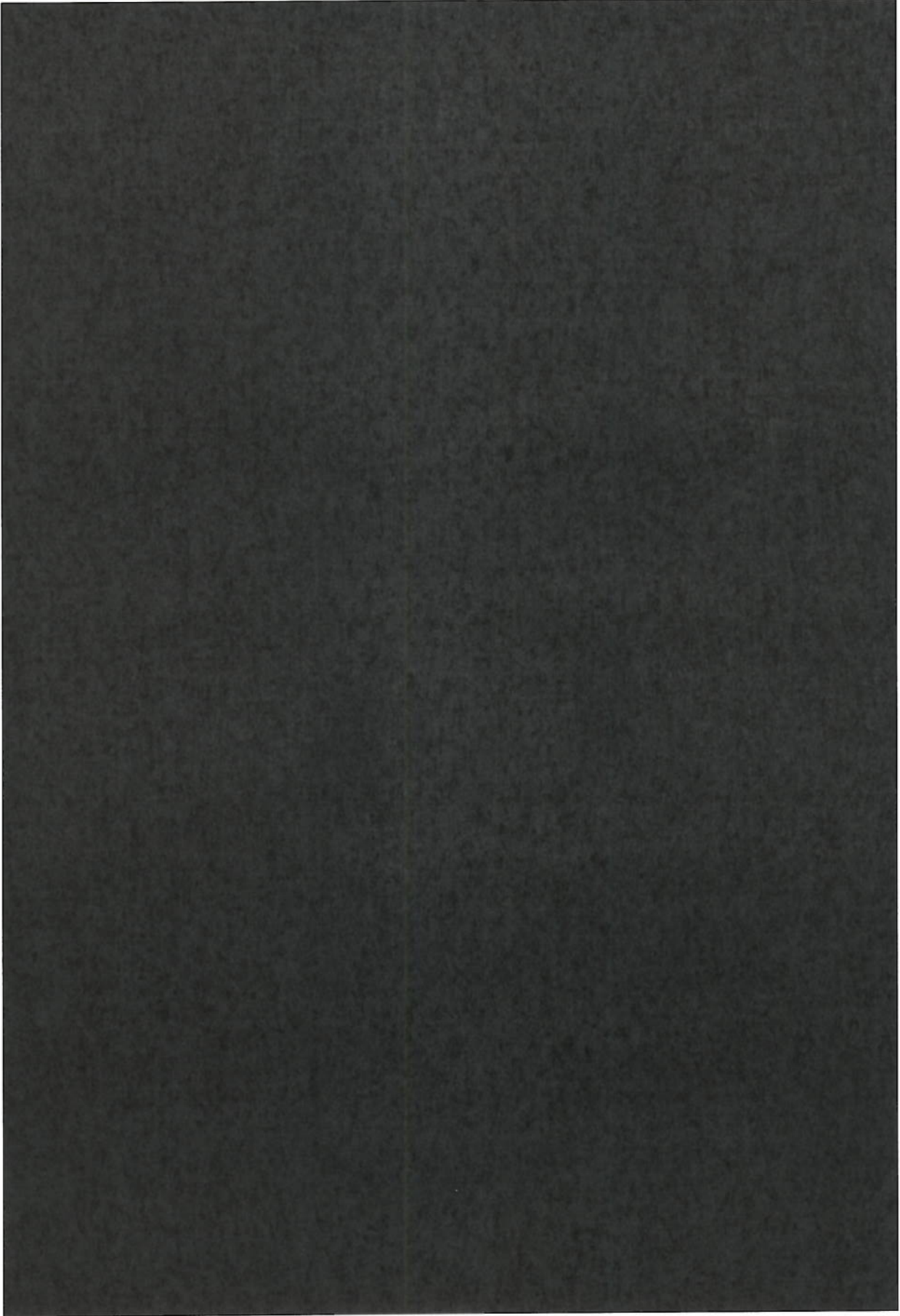
### Findings from original audit

GIAS examined a sample of invoices in each of the Districts (totalling 55) to determine compliance with the Prompt Payments requirements. The results of our tests indicate that;

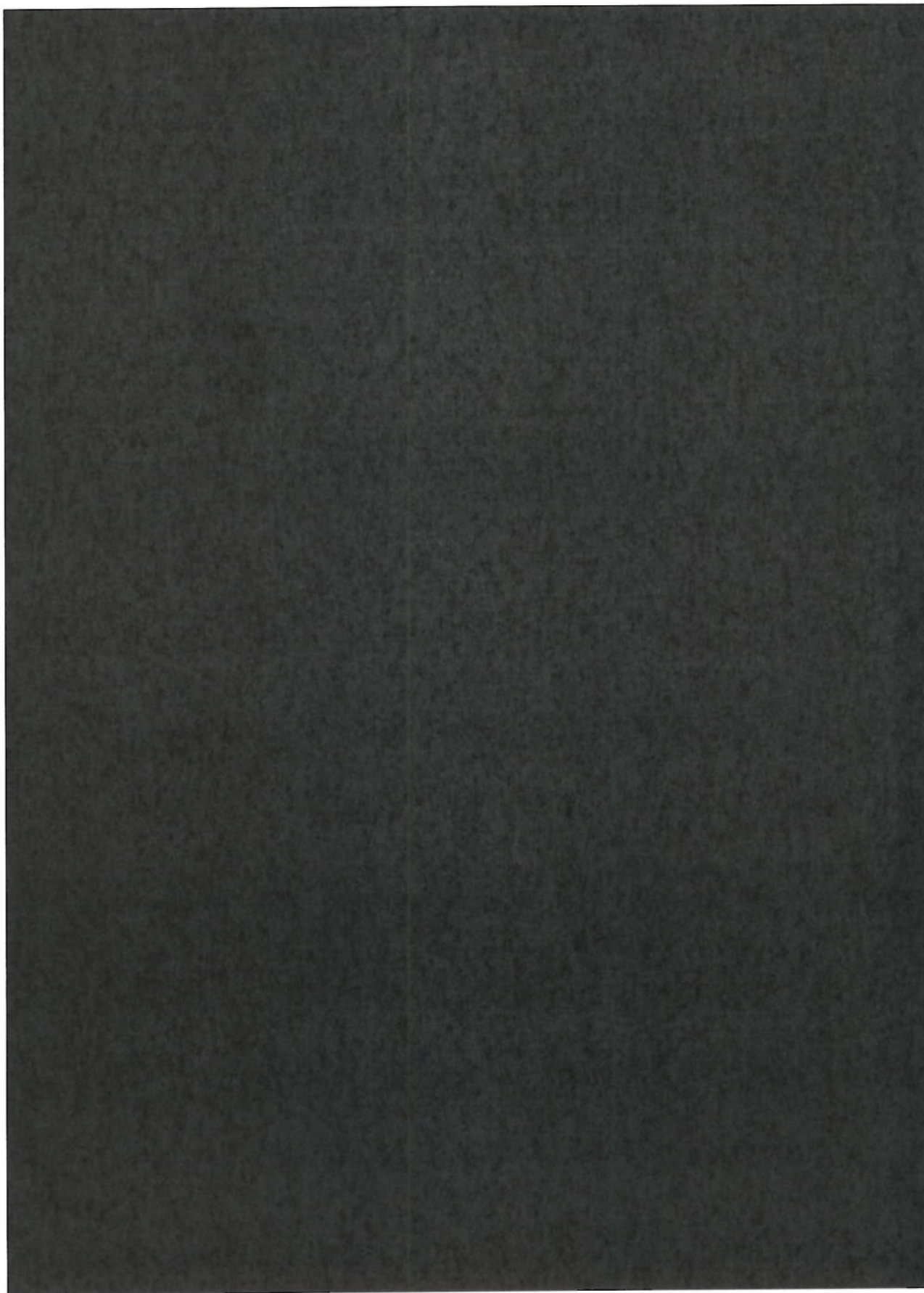
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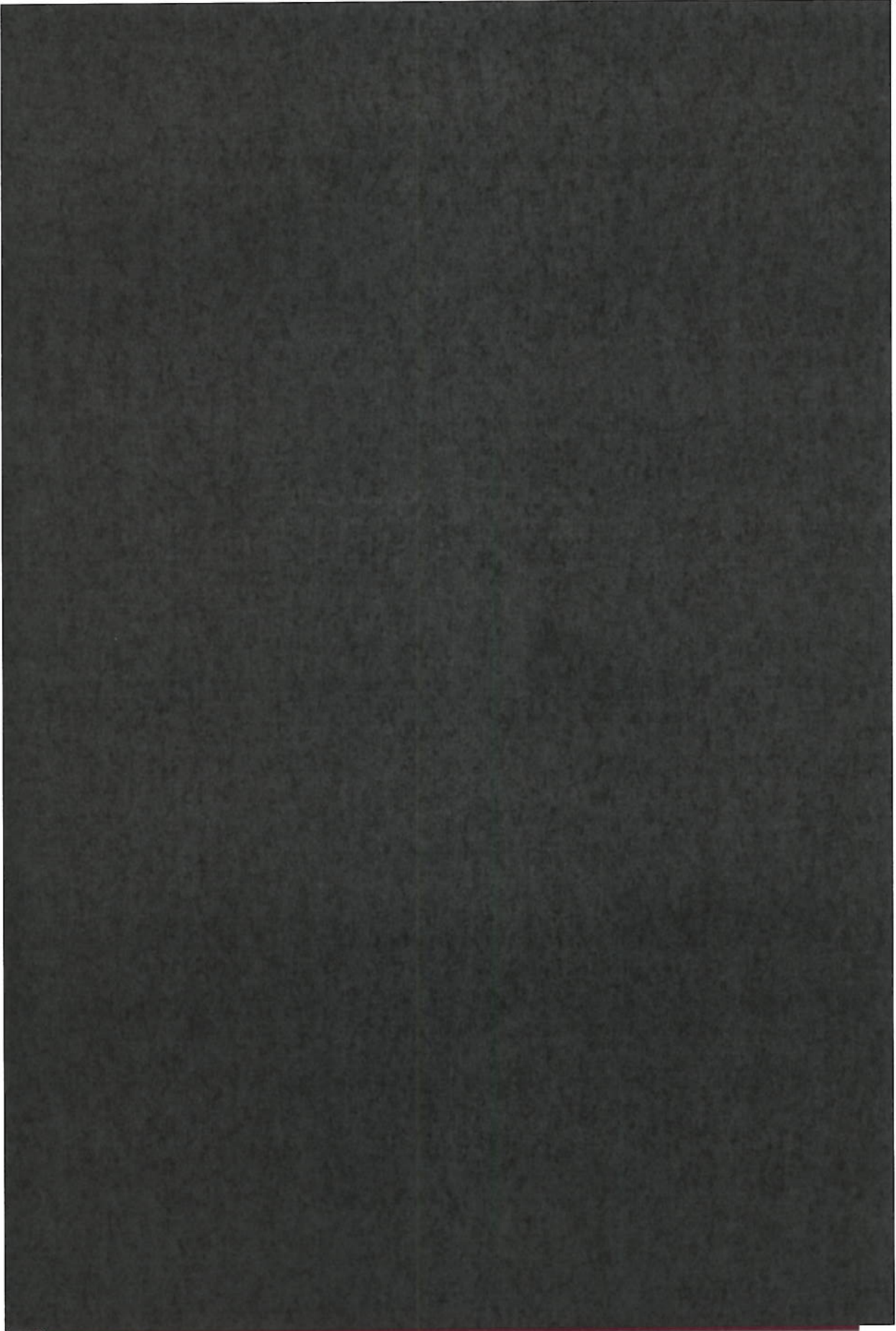
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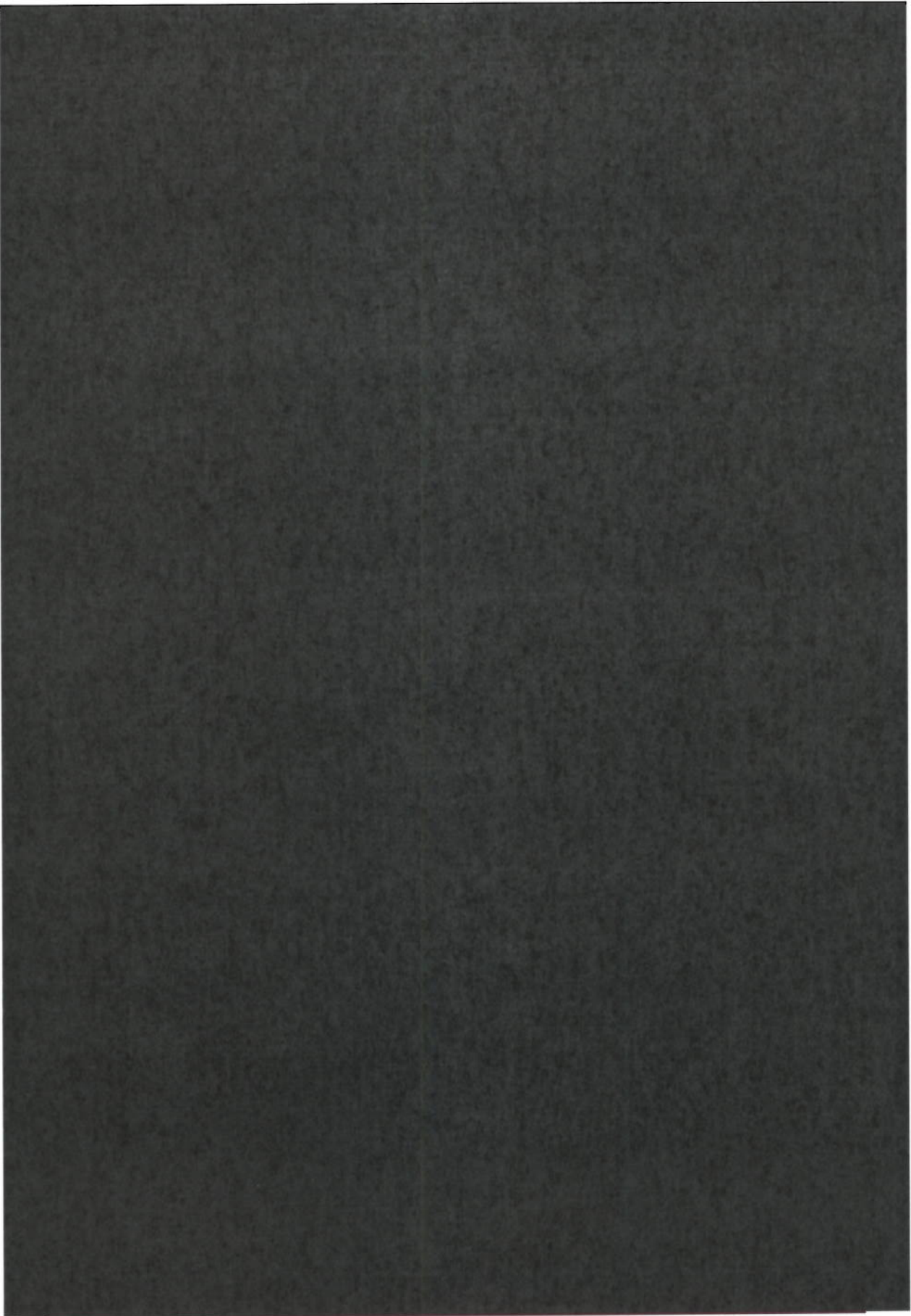
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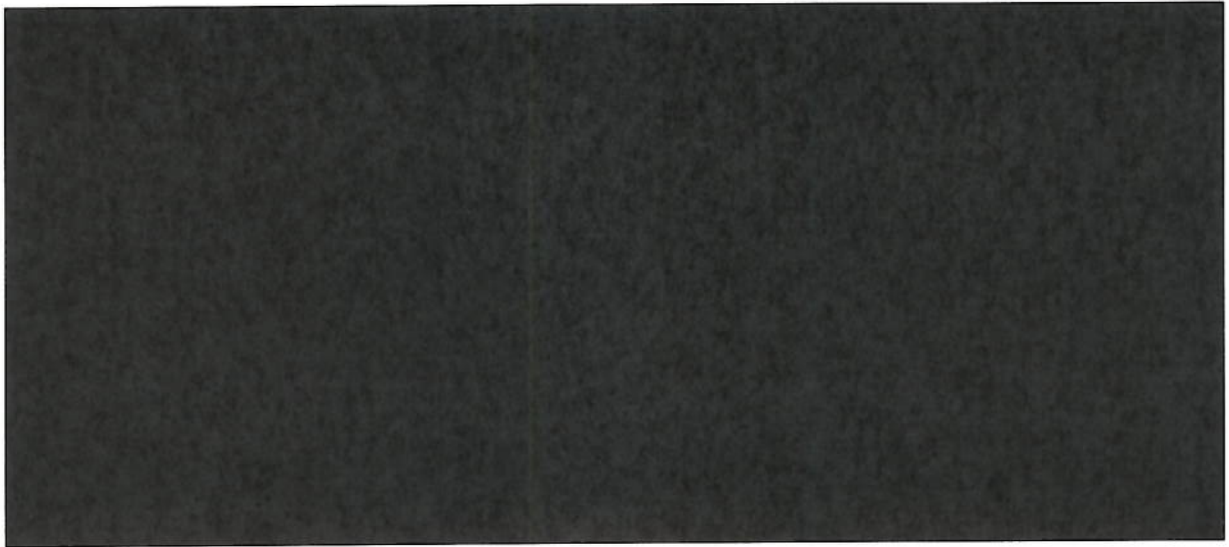












*Niall Kelly*

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Niall Kelly  
Head of Internal Audit  
Date: 31/08/15